

NHamp
352.07
L73
1995

TOWN OF LINCOLN NEW HAMPSHIRE



For the Fiscal Year Ending
December 31, 1995

Annual Report
of the
Officers
for the
TOWN OF
LINCOLN, NH.
Year Ending
December 31, 1995

CONTENTS

Minutes of Town Meeting	5
Town Officers	15
Summary of Valuation.....	17
Soldier's Exemption	18
Statement of Debt Service Requirements	19
1995 Tax Assessment	31
Tax Collector's Report	32
Town Clerk's Report	35
Planning Department Report.....	36
Dept. of Public Works	38
Report of the Public Library	41
Police Department Report	43
Report of the Fire Department	46
Town Warrant	center insert
Budget.....	center insert
Report of the Recreation Department	48
Animal Control Division	50
Town Telephone Numbers.....	51
Unaudited 1995 Payroll by Department.....	52
Auditor's Report.....	56
Welfare Statistics.....	83
Vital Statistics.....	84

**MINUTES OF TOWN MEETING
LINCOLN, NEW HAMPSHIRE
MARCH 14, 1995**

The Meeting was called to order at 10:00 a.m. by O.J. Robinson, Moderator. A motion was made by Sandy Dovholuk to dispense with the reading of the entire warrant and to open the polls, seconded by Bob Henderson. Vote in the affirmative-unanimous.

Article # 1. To choose all necessary Town Officers for the year ensuing as follows: Selectman, Town Clerk, Treasurer, Moderator, Budget Committee, Trustee of Trust Funds, Library Trustee, Cemetery Trustees and Supervisor of the Checklist.

SELECTMAN FOR THREE YEARS (vote for one)

Stanley Dovholuk	73 votes
Edmond Gionet	96 votes
Deanna L. Huot	213 votes
Paul Beaudin	3 votes

TOWN CLERK FOR ONE YEAR (vote for one)

Sandy Dovholuk	355 votes
Jeanne Lavigne	4 votes
Stan Dovholuk	2 votes

TREASURER FOR ONE YEAR (vote for one)

Judith Tetley	355 votes
---------------	-----------

MODERATOR FOR ONE YEAR (vote for one)

O.J. Robinson	321 votes
Paul Beaudin	3 votes
Fred Branscombe	2 votes
Roger Stewart	1 vote
Duncan Riley	1 vote

BUDGET COMMITTEE FOR THREE YEARS (vote for four)

Bruce Engler	239 votes
Ted Sutton	288 votes
Joe Conn	5 votes
Peter Moore	1 vote
Paul Beaudin	2 votes

Stan Dovholuk	2 votes
Teresa Lehouillier	1 vote
Joe Chenard	1 vote
Mike Morgan	1 vote
Ed O'Brien	2 votes
Ed Gionet	3 votes
Carol Parent	1 vote
Pat Reardon	1 vote
Peter Spanos	1 vote
Bob Corum	1 vote
Jeff Woodward	2 votes
Connie Spanos	1 vote
John Conn	2 votes
Danny Bourassa	1 vote
Lance Burak	1 vote
Jane Duguay	1 vote
Roger Stewart	2 votes
Callum Grant	1 vote
Deanna Huot	1 vote
Daryl Lavigne	1 vote
Celeste Reardon	2 votes
Maureen Clark	1 vote
Pam Dyer	2 votes
David Beaudin	1 vote
Laurent Landry	1 vote
Wilfred Bishop	1 vote
Scott Bartlett	1 vote

BUDGET COMMITTEE FOR TWO YEARS (vote for one)

Nancy Riley	319 votes
Wilfred Bishop	1 vote
Richard Testa	1 vote
Celeste Reardon	1 vote
Ed Clark	1 vote
David Beaudin	1 vote
Ed Gionet	1 vote
Joan Hughes	1 vote

BUDGET COMMITTEE FOR ONE YEAR (vote for one)

Wilfred Bishop	1 vote
Dave Beaudin	1 vote
Pam Dyer	305 votes

LIBRARY TRUSTEE FOR THREE YEARS (vote for one)

Celeste Reardon	149 votes
Carol Govoni	3 votes
Wilfred Bishop	10 votes
Pat Peltier	1 vote
Barb Hooker	1 vote
Riley	1 vote
Anne Connors	1 vote
Janet Peltier	1 vote
Ted Sutton	1 vote
Sandy Testa	1 vote

SUPERVISOR OF THE CHECKLIST FOR FIVE YEARS (vote for one)

Doris Tetley	349 votes
--------------	-----------

TRUSTEE OF TRUST FUNDS FOR TWO YEARS (vote for one)

Wally Rennie	1 vote
Jeanne Lavigne	7 votes
Roger Stewart	1 vote
Barb Rennie	1 vote
Dennis Perkins	1 vote
Mike Morgan	1 vote
Sam Adams	1 vote
Wilfred Bishop	1 vote
Celeste Reardon	2 votes

TRUSTEE OF TRUST FUNDS FOR ONE YEAR (vote for one)

Doris Tetley	2 votes
Murray Clark	1 vote
K. Jeanne Lavigne	1 vote
Nancy Riley	1 vote

CEMETERY TRUSTEE FOR THREE YEARS (vote for one)

Vic Aldridge	9 votes
Ed Gionet	2 votes
Louis Corbeil Jr.	1 vote
Cliff Dauphine	4 votes
Jane Duguay	2 votes

Larry Hartle	1 vote
Mike Morgan	1 vote
Lorna Colquhoun	1 vote
Sally Nichol	1 vote
Roland Bourassa	1 vote

CEMETERY TRUSTEE FOR TWO YEARS (vote for one)

Vic Aldridge	3 votes
Steve Libby	2 votes
Carol Parent	2 votes
Ed Gionet	1 vote
David O'Rourke	1 vote

CEMETERY TRUSTEE FOR ONE YEAR (vote for one)

Stanley Dovholuk	1 vote
Ted Sutton	1 vote
Rick Dyer	2 votes
Kathleen O'Connor	1 vote
Vic Aldridge	1 vote

ARTICLE #2: Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Lincoln Land Use Plan Ordinance. Amendment No. 1 would create a new classification of development called Planned Phased Development. The purpose of this new classification of development is to encourage the Master Planning of large development projects.

YES: 208

NO: 52

ARTICLE # 3: Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Lincoln Land Use Plan Ordinance. Amendment No. 2 is additions to the Shoreland Protection District which would enable the Local Ordinance to remain in conformance with the State Shoreland Protection Act.

YES: 226

NO: 76

Article # 4. To see how much money the Town will vote to raise and appropriate to defray town charges for the purposes of **General Government; Public Safety; Highways, Sanitation, and Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest** for the ensuing year, exclusive of all special warrant articles.

(The Budget Committee recommends \$2,671,289 and the Board of Selectmen support this recommendation).

MOTION MADE BY: Paul Beaudin SECONDED BY: Duncan Riley

Dave Thompson made a motion to take up each department separately to follow the order on the MS7 form, seconded by Stan Dovholuk.

Results of a standing count: YES: 39 NO: 56

Amendment was defeated.

Vote on original Article as written in the affirmative-some opposition.

Article # 5. To see how much money the Town will vote to raise and appropriate to the Town Building Capital Reserve Fund.

(The Budget Committee recommends \$50,000 and the Selectmen support this recommendation).

MOTION MADE BY: Paul Beaudin SECONDED BY: Duncan Riley

Roger Stewart made a motion to amend Article #5 to decrease the monetary amount to be \$1,000.00 instead of \$50,000.00 to be raised and appropriated for the Town Building Capital Reserve Fund, seconded by David Thompson. Amendment was defeated.

Vote on original Article as written in the affirmative-some opposition.

Article # 6. To see how much money the Town will vote to raise and appropriate to the Fire Department Truck & Truck Equipment Capital Reserve Fund.

(The Budget Committee recommends \$25,000 and the Selectmen support this recommendation).

MOTION MADE BY: PAUL BEAUDIN SECONDED BY: DEANNA HUOT

Vote in the affirmative-no opposition.

Article # 7. To see how much money the Town will vote to raise and appropriate to the Public Works Vehicles Capital Reserve Fund.

(The Budget Committee recommends \$15,000 and the Selectmen support this recommendation)

MOTION MADE BY: PAUL BEAUDIN SECONDED BY: DUNCAN RILEY

Vote in the affirmative-no opposition.

Article # 8. To see how much money the Town will vote to raise and appropriate to the **Recreation Area Building Capital Reserve Fund.**

(The Budget Committee recommends \$5,000 and the Selectmen support this recommendation).

MOTION MADE BY: PAUL BEAUDIN SECONDED BY: DUNCAN RILEY
Vote in the affirmative-unanimous.

Bill Conn made a motion to restrict reconsideration on Articles #4 through 8 at this time, seconded by Duncan Riley. Vote in the affirmative-unanimous.

Article # 9. To see how much money the Town will vote to raise and appropriate to the **Revaluation Capital Reserve Fund.**

(The Budget Committee recommends \$25,000 and the Selectmen support this recommendation).

MOTION MADE BY: PAUL BEAUDIN SECONDED BY: DUNCAN RILEY
Vote in the affirmative-unanimous.

Article # 10. To see how much money the Town will vote to raise and appropriate to the **Library Building Addition Capital Reserve Fund.**

(The Budget Committee recommends \$40,000 and the Selectmen support this recommendation).

MOTION MADE BY: PAUL BEAUDIN SECONDED BY: DUNCAN RILEY
Vote in the affirmative-unanimous.

Article # 11. To see how much money the Town will vote to raise and appropriate to the **Road and Street Reconstruction Capital Reserve Fund.**

(The Budget Committee recommends the sum of \$30,000 be placed in this fund and the Selectmen support this recommendation).

MOTION MADE BY: PAUL BEAUDIN SECONDED BY: DUNCAN RILEY
Vote in the affirmative-unanimous.

Article # 12. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of **Sewer System Rehabilitation** and to raise and appropriate the sum of ten thousand dollars (\$10,000) to be placed in this fund and further, to designate the Selectmen as agents to expend money from the fund.

(The Budget Committee recommends the sum of \$10,000 to be placed in this fund and the Selectmen support this recommendation).

MOTION MADE BY: PAUL BEAUDIN SECONDED BY: DUNCAN RILEY
Vote in the affirmative-unanimous.

Dave Thompson made a motion to strike out the words "to designate the Selectmen agents to expend money from the fund." Seconded by Roger Stewart. Moderator stated that the vote had been defeated. Roger Stewart requested that there be a standing count. Standing count was taken. The Moderator declared that the amendment was defeated.

Article as written was voted in the affirmative.

Article # 13. To see if the Town will vote to establish a Capital Reserve fund under the provisions of RSA 35:1 for the purpose of **Water System Rehabilitation** and to raise and appropriate the sum of ten thousand dollars (\$10,000) to be placed in this fund and further, to designate the Selectmen as agents to expend money from this fund.

(The Budget Committee recommends the sum of \$10,000 be placed in this fund and the Selectmen support this recommendation).

MOTION MADE BY: PAUL BEAUDIN SECONDED BY: DUNCAN RILEY
Vote in the affirmative-unanimous.

Bill Conn made a motion to restrict reconsideration on Articles 9 through 13 at this time, seconded by Deanna Huot. **Vote in the affirmative-unanimous.**

Article # 14. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of **Police Department Equipment** and to raise and appropriate the sum of ten thousand dollars (\$10,000) to be placed in this fund and further, to designate the Selectmen as agents to expend money from the fund.

(The Budget Committee recommends \$10,000 and the Selectmen support this recommendation).

MOTION MADE BY: PAUL BEAUDIN SECONDED BY: DUNCAN RILEY
Vote in the affirmative-unanimous.

Article # 15. To see how much money the Town will vote to raise and appropriate for the purchase of a Police Cruiser.

(The Budget Committee recommends \$21,000 and the Selectmen support this recommendation).

MOTION MADE BY: PAUL BEAUDIN SECONDED BY: DUNCAN RILEY
Vote in the affirmative-unanimous.

Article # 16. To see how much money the Town will vote to raise and appropriate for Ash Disposal and Facility Closure and to designate this as a non-lapsing fund until no later than the end of the 1999 fiscal year.

(The Budget Committee recommends \$18,000 and the Selectmen support this recommendation).

MOTION MADE BY: PAUL BEAUDIN SECONDED BY: DUNCAN RILEY
Vote in the affirmative-unanimous.

Article # 17. To see how much money the Town will vote to raise and appropriate for the Alternative Transportation Route to be designated as a non-lapsing fund until no later than the end of the 1999 fiscal year.

(The Budget Committee recommends \$20,000 and the Selectmen support this recommendation).

MOTION MADE BY: PAUL BEAUDIN SECONDED BY: DUNCAN RILEY
Vote in the affirmative-unanimous

Article # 18. To see how much money the Town will vote to raise and appropriate for an Office Copier.

(The Budget Committee recommends \$8,000 and the Selectmen support this recommendation).

MOTION MADE BY: PAUL BEAUDIN SECONDED BY: DUNCAN RILEY
Vote in the affirmative-unanimous.

Article # 19. To see if the Town will vote to appropriate up to the sum of \$22,817 for Ash Disposal and Facility Closure and to authorize use/transfer of last year's December 31 fund balance in that amount for this purpose and to designate this as a non-lapsing fund until no later than the end of the 1999 fiscal year.

(The Budget Committee does not recommend this appropriation. The Selectmen support this recommendation as the funds are available through current surplus which has no effect on the tax rate).

Paul Beaudin explained that this appropriation was discussed during regular budget meetings but was omitted from discussion during the public hearing. In a verbal polling, the majority of the Budget Committee supported it.

MOTION MADE BY: PAUL BEAUDIN SECONDED BY: DUNCAN RILEY
Vote in the affirmative-unanimous.

Article # 20. To see if the Town will vote to **authorize the Selectmen to take an option or options on any and all lands** which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto.

MOTION MADE BY: PAUL BEAUDIN SECONDED BY: DAVE THOMPSON
Vote in the affirmative-unanimous.

Article # 21. To transact any other business that may legally come before the meeting.

Edmond Gionet was recognized by the Moderator and he said, "I would like to take this opportunity to congratulate Deanna for a campaign well run, and I think the Town should get behind her and give her full support. I want to thank my supporters also."

Ed O'Brien was recognized by the Moderator and said , "I think the water meter issue should be on the ballot whether we have it or not and I feel we should have dump stickers issued because I feel there are people using the facility that should not be."

Roger Stewart was recognized by the Moderator and said, "I would like to congratulate the Moderator for a well run meeting."

Joel Beaudin was recognized by the Moderator and said , "I'd like to take this opportunity to thank the Selectmen for their work throughout the year and to commend them on their choice of the new Police Chief."

Mike Peltier was recognized by the Moderator and said , "I'd like to take this opportunity to thank the people of Lincoln, I received lots of flowers and candy. It just reaffirmed the reasons why I have always loved this community and the past few weeks all that you've shown me has been overwhelming. It was embarrassing at times, believe me, and I appreciate it very much. I'm **YOUR** Police Chief for **YOUR** community and Thank You Very Much."

Deanna Huot was recognized by the Moderator and said, "I want to thank Jane Duguay for the excellent idea of having a debate. I want to thank Stanley Dovholuk and Edmond Gionet for participating in the debate. I think it was a good way of getting the issues out to the people. I know many people watched it and supported it. I want to thank my supporters who voted for me today and I will work very hard the next few years, Thank You."

**MOTION MADE BY DUNCAN RILEY TO ADJOURN THIS MEETING AT 8:45 P.M.,
SECONDED BY BILL CONN. Vote in the affirmative.**

Respectfully submitted,
Sandy Dovholuk

Town of Lincoln, New Hampshire

Town Officers for the Year Ending December 31, 1995

Selectmen

William Conn
(Term Expires 1996)

Duncan Riley
(Term Expires 1997)

Deanna L. Huot
(Term Expires 1998)

Moderator

Orrin J. Robinson

Treasurer

Judith Tetley

Administrative Assistant

Kalene H. Ivey

Public Works Director/Engineer/Planner

Robert A. Perreault, Jr.

Town Clerk & Tax Collector

Sandy Dovholuk

Police Chief

Michael D. Peltier

Fire Chief

Clifton Dauphine

Librarian

Anne Connor

Supervisors of the Checklist

Robert Henderson (Term Expires 1996)

Jane Duguay (Term Expires 1998)

Doris Tetley (Term Expires 2000)

Budget Committee

Term Expires 1996

Edward Clark
Celeste Reardon
Paul J. Beaudin II
Louise Willey
Steve Libby
Pam Dyer

Term Expires 1997

Joan Hughes
O.J. Robinson
Joe Conn
Nancy Riley

Term Expires 1998

Bruce Engler
Ted Sutton

Library Trustees

Peter Moore (Term Expires 1996)

Barbara Rennie (Term Expires 1997)

Celeste Reardon (Term Expires 1998)

Trustee of Trust Funds

K. Jeanne Lavigne
(Term Expires 1996)

1995 Summary of Valuation

Value of Land Only:

Current Use	\$ 77,300
Residential	62,065,850
Commercial/Industrial	11,192,500
Total Value of Taxable Land	\$ 73,335,650

Value of Buildings Only:

Residential	\$198,408,950
Manufactured Housing	296,600
Commercial/Industrial	30,153,300
Total Value of Taxable Buildings	\$228,858,850

Total Value of Public Utilities	\$ 2,930,577
--	---------------------

Total Valuation <i>Before</i> Exemptions	\$305,125,077
---	----------------------

Less: Value of Elderly Exemptions	- 1,646,100
--	--------------------

Less: Value of Blind Exemptions	- 30,000
--	-----------------

Total Valuation on Which Tax Rate is Computed	\$303,448,977
--	----------------------

1995 VETERAN'S & VETERAN'S WIDOW'S EXEMPTIONS

ALDRIDGE, Victor
ALEXANDER, Bruce
AVERY, Sherwood B.
AYLWARD, David J.
BARTLETT, Scott W.
BEAUDIN, Paul J. Sr.
BIEDERMAN, R.J.
BISHOP, Wilfred T.
BOURASSA, Roland
BOYLE, James R.
BRANSCOMBE, Frederick
BUJEAUD, James IS.
BURBANK, Ruth
BURROWS, Ronald W.
BURT, Earl
CARON, Wilfred J.
CARR, Norman
CARTER, Roy
CIARLEGLIO, Esther
CLARY, Kenneth
CLARY, Maurine
CONANT, David
CLOUTIER, Sylvina
CONN, Evelyn
CONN, James M.
CONN, William
CONWAY, John
CORUM, Robert
DEAN, Mary
DONNELLAN, Thomas
DOVHOLUK, Gloria
DOVHOLUK, Thomas
DRAPEAU, Joseph
DURRELL, Clayton
EDSON, Raymond
EVANS, William H.
FLAGG, Joseph
FLETCHER, Ronald
FOX, Bernadette
FRESOLONE, Barbara
GAGNE, Robert
GAGNON, Clifford

GIONET, Edmond
GLAZER, George
GOODBOUT, Lottie
GOODBOUT, Richard
GOODIN, Mary E.
GREENWOOD, Goldie
HARRINGTON, Arthur
HARRINGTON, Roger
HAYNES, Nathan
HENDERSON, Robert
HOGAN, William
HOUDE, Normand
HUGHES, Joan
HUOT, Francis E.
IAROCCHI, Mary
JALBERT, Eugene O.
JEFFRIES, Eleanor
KOSCH, Francis
LANDRY, Laurent
LANE, George A.
LARUE, Mary
LEDGER, Wilfred
LEGASSE, Rene
LIBBY, Roger
MARTELL, Edwin
MCGINLEY, William
MCINNIS, Wanda
MCTEAGUE, Kevin L.
MITTEN, Esther
MORTIMER, William
MORIN, Claude
MORTZ, Bernard
MURPHY, Floyd
NOSEWORTHY, Robert
O'BRIEN, Elizabeth
O'BRIEN, Juliet
O'ROURKE, Richard
PATTERSON, John
PELTIER, Michael
PHILBROOK, Charles
PRESTON, Charles
RANNACHER, Rita

RANNACHER, Harold
REARDON, Patrick
RENNIE, Wallace
ROBIE, Charles
ROBIE, Richard
ROBINSON, Lois
ROMPREY, Pat
SARGENT, Irene B.
SCHLAEFER, Herman
SEEKINS, Donald
SELETZ, Jules
SPANOS, Pauline
STEADMAN, Florence
STEWART, Roger
STRICKLAND, George E.
STRICKLAND, Henry E.
TARDIF, Roland
TESTA, Richard
TETLEY, Paul
THERIAULT, Robert
THIBEAULT, Louise
THOMPSON, David
THOMPSON, Roger
TORREY, Hattie L.
TROUSDALE, John
VAUGHN, E. John
WALSH, James
WATSON, Louise
WELDON, Joyce C.
WHITMAN, Dale
WIGGETT, Earl
WILLCOX, Elena
WILLEY, William
WINKLEY, Kevin
WOODWARD, Laurence

Town of Lincoln \$2,549,000 @ 5% (91-01) 28 Years

	BEG. BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT
April 9, 1996	2,436,719.57	\$ 24,168.01	\$ 60,917.99	\$ 85,086.00
Oct. 9	2,412,551.56	\$ 24,772.21	\$ 60,313.79	\$ 85,086.00
April 9, 1997	2,387,779.34	\$ 25,391.52	\$ 59,694.48	\$ 85,086.00
Oct. 9	2,362,387.83	\$ 26,026.30	\$ 59,059.70	\$ 85,086.00
April 9, 1998	2,336,361.52	\$ 26,676.96	\$ 58,409.04	\$ 85,086.00
Oct. 9	2,309,684.56	\$ 27,343.89	\$ 57,742.11	\$ 85,086.00
April 9, 1999	2,282,340.68	\$ 28,027.48	\$ 57,058.52	\$ 85,086.00
Oct. 9	2,254,313.19	\$ 28,728.17	\$ 56,357.83	\$ 85,086.00
April 9, 2000	2,225,585.02	\$ 29,446.37	\$ 55,639.63	\$ 85,086.00
Oct. 9	2,196,138.65	\$ 30,182.53	\$ 54,903.47	\$ 85,086.00
April 9, 2001	2,165,956.11	\$ 30,937.10	\$ 54,148.90	\$ 85,086.00
Oct. 9	2,135,019.02	\$ 31,710.52	\$ 53,375.48	\$ 85,086.00
April 9, 2002	2,103,308.49	\$ 32,503.29	\$ 52,582.71	\$ 85,086.00
Oct. 9	2,070,805.21	\$ 33,315.87	\$ 51,770.13	\$ 85,086.00
April 9, 2003	2,037,489.34	\$ 34,148.77	\$ 50,937.23	\$ 85,086.00
Oct. 9	2,003,340.57	\$ 35,002.49	\$ 50,083.51	\$ 85,086.00
April 9, 2004	1,968,338.08	\$ 35,877.55	\$ 49,208.45	\$ 85,086.00
Oct. 9	1,932,460.54	\$ 36,774.49	\$ 48,311.51	\$ 85,086.00
April 9, 2005	1,895,686.05	\$ 37,693.85	\$ 47,392.15	\$ 85,086.00
Oct. 9	1,857,992.20	\$ 38,636.20	\$ 46,449.80	\$ 85,086.00
April 9, 2006	1,819,356.00	\$ 39,602.10	\$ 45,483.90	\$ 85,086.00
Oct. 9	1,779,753.90	\$ 40,592.15	\$ 44,493.85	\$ 85,086.00
April 9, 2007	1,739,161.75	\$ 41,606.96	\$ 43,479.04	\$ 85,086.00

Page 2 - Town of Lincoln \$ 2,549,000 @ 5% (91-01) 28 Years

	BEG. BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT
Oct. 9	1,697,554.80	\$ 42,647.13	\$ 42,438.87	\$ 85,086.00
April 9, 2008	1,654,907.67	\$ 43,713.31	\$ 41,372.69	\$ 85,086.00
Oct. 9	1,611,194.36	\$ 44,806.14	\$ 40,279.86	\$ 85,086.00
April 9, 2009	1,566,388.22	\$ 45,926.29	\$ 39,159.71	\$ 85,086.00
Oct. 9	1,520,461.92	\$ 47,074.45	\$ 38,011.55	\$ 85,086.00
April 9, 2010	1,473,387.47	\$ 48,251.31	\$ 36,834.69	\$ 85,086.00
Oct. 9	1,425,136.16	\$ 49,457.60	\$ 35,628.40	\$ 85,086.00
April 9, 2011	1,375,678.56	\$ 50,694.04	\$ 34,391.96	\$ 85,086.00
Oct. 9	1,324,984.52	\$ 51,961.39	\$ 33,124.61	\$ 85,086.00
April 9, 2012	1,273,023.14	\$ 53,260.42	\$ 31,825.58	\$ 85,086.00
Oct. 9	1,219,762.72	\$ 54,591.93	\$ 30,494.07	\$ 85,086.00
April 9, 2013	1,165,170.78	\$ 55, 956.73	\$ 29,129.27	\$ 85,086.00
Oct. 9	1, 109,214.05	\$ 57,355.65	\$ 27,730.35	\$ 85,086.00
April 9, 2014	1,051,858.41	\$ 58,789.54	\$ 26,296.46	\$ 85,086.00
Oct. 9	993,068.87	\$ 60,259.28	\$ 24,826.72	\$ 85,086.00
April 9, 2015	932,809.59	\$ 61,765.76	\$ 23,320.24	\$ 85,086.00
Oct. 9	871,043.83	\$ 63,309.90	\$ 21,776.10	\$ 85,086.00
April 9, 2016	807,733.92	\$ 64,892.65	\$ 20,193.35	\$ 85,086.00
Oct. 9	742,841.27	\$ 66,514.97	\$ 18,571.03	\$ 85,086.00
April 9, 2017	676,326.30	\$ 68,177.84	\$ 16,908.16	\$ 85,086.00
Oct. 9	608,148.46	\$ 69,882.29	\$ 15,203.71	\$ 85,086.00
April 9, 2018	538,266.17	\$ 71,629.35	\$ 13,456.65	\$ 85,086.00
Oct. 9	466,636.83	\$ 73,420.08	\$ 11,665.92	\$ 85,086.00

Page 3 - Town of Lincoln \$2,549,000 @ 5% (91-01) 28 Years

	BEG. BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT
April 9, 2019	393,216.75	\$ 75,255.58	\$ 9,830.42	\$ 85,086.00
Oct. 9	317,961.16	\$ 77,136.97	\$ 7,949.03	\$ 85,086.00
April 9, 2020	240,824.19	\$ 79,065.40	\$ 6,020.60	\$ 85,086.00
Oct. 9	161,758.80	\$ 81,042.03	\$ 4,043.97	\$ 85,086.00
April 9, 2021	80,716.77	\$ 80,716.77	\$ 2,017.92	\$ 82,734.69

TOWN OF LINCOLN \$631,800 @ 5% (91-03) 29 YEARS

	BEG. BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT
April 9, 1996	605,728.61	\$ 5,611.78	\$ 15,143.22	\$ 20,755.00
Oct. 9	600,116.83	\$ 5,752.08	\$ 15,002.92	\$ 20,755.00
April 9, 1997	594,364.75	\$ 5,895.88	\$ 14,859.12	\$ 20,755.00
Oct. 9	588,468.87	\$ 6,043.28	\$ 14,711.72	\$ 20,755.00
April 9, 1998	582,425.59	\$ 6,194.36	\$ 14,560.64	\$ 20,755.00
Oct. 9	576,231.23	\$ 6,349.22	\$ 14,405.78	\$ 20,755.00
April 9, 1999	569,882.01	\$ 6,507.95	\$ 14,247.05	\$ 20,755.00
Oct. 9	563,374.06	\$ 6,670.65	\$ 14,084.35	\$ 20,755.00
April 9, 2000	556,703.41	\$ 6,837.41	\$ 13,917.59	\$ 20,755.00
Oct. 9	549,865.99	\$ 7,008.35	\$ 13,746.65	\$ 20,755.00
April 9, 2001	542,857.64	\$ 7,183.56	\$ 13,571.44	\$ 20,755.00
Oct. 9	535,674.08	\$ 7,363.15	\$ 13,391.85	\$ 20,755.00
April 9, 2002	528,310.94	\$ 7,547.23	\$ 13,207.77	\$ 20,755.00
Oct. 9	520,763.71	\$ 7,735.91	\$ 13,019.09	\$ 20,755.00
April 9, 2003	513,027.80	\$ 7,929.30	\$ 12,825.70	\$ 20,755.00
Oct. 9	505,098.50	\$ 8,127.54	\$ 12,627.46	\$ 20,755.00
April 9, 2004	495,970.96	\$ 8,330.73	\$ 12,424.27	\$ 20,755.00
Oct. 9	488,640.23	\$ 8,538.99	\$ 12,216.01	\$ 20,755.00
April 9, 2005	480,101.24	\$ 8,752.47	\$ 12,002.53	\$ 20,755.00
Oct. 9	471,348.77	\$ 8,971.28	\$ 11,783.72	\$ 20,755.00
April 9, 2006	462,377.49	\$ 9,195.56	\$ 11,559.44	\$ 20,755.00
Oct. 9	453,181.93	\$ 9,425.45	\$ 11,329.55	\$ 20,755.00
April 9, 2007	443,756.48	\$ 9,661.05	\$ 11,093.91	\$ 20,755.00
Oct. 9	434,095.39	\$ 9,902.62	\$ 10,852.38	\$ 20,755.00

Page 2 - Town of Lincoln \$631,800 @ 5% (91-03) 29 Years

	BEG. BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT
April 9, 2008	424,192.77	\$ 10,150.18	\$ 10,604.82	\$ 20,755.00
Oct. 9	414,042.59	\$ 10,403.94	\$ 10,351.06	\$ 20,755.00
April 9, 2009	403,638.66	\$ 10,664.03	\$ 10,090.97	\$ 20,755.00
Oct. 9	392,974.62	\$ 10,930.63	\$ 9,824.37	\$ 20,755.00
April 9, 2010	382,043.99	\$ 11,203.90	\$ 9,551.10	\$ 20,755.00
Oct. 9	370,840.09	\$ 11,484.00	\$ 9,271.00	\$ 20,755.00
April 9, 2011	359,356.09	\$ 11,771.10	\$ 8,983.90	\$ 20,755.00
Oct. 9	347,584.99	\$ 12,065.36	\$ 8,689.62	\$ 20,755.00
April 9, 2012	335,519.62	\$ 12,367.01	\$ 8,387.99	\$ 20,755.00
Oct. 9	323,152.61	\$ 12,676.18	\$ 8,078.82	\$ 20,755.00
April 9, 2013	310,476.42	\$ 12,993.09	\$ 7,761.91	\$ 20,755.00
Oct. 9	297,483.33	\$ 13,317.92	\$ 7,437.08	\$ 20,755.00
April 9, 2014	284,165.42	\$ 13,650.86	\$ 7,104.14	\$ 20,755.00
Oct. 9	270,514.55	\$ 13,992.14	\$ 6,762.86	\$ 20,755.00
April 9, 2015	256,522.42	\$ 14,341.94	\$ 6,413.06	\$ 20,755.00
Oct. 9	242,180.48	\$ 14,700.49	\$ 6,054.51	\$ 20,755.00
April 9, 2016	227,479.99	\$ 15,068.00	\$ 5,687.00	\$ 20,755.00
Oct. 9	212,411.99	\$ 15,444.70	\$ 5,310.30	\$ 20,755.00
April 9, 2017	196,967.29	\$ 15,830.82	\$ 4,924.18	\$ 20,755.00
Oct. 9	181,136.47	\$ 16,226.59	\$ 4,528.41	\$ 20,755.00
April 9, 2018	164,909.88	\$ 16,632.25	\$ 4,122.75	\$ 20,755.00
Oct. 9	148,277.63	\$ 17,048.06	\$ 3,706.94	\$ 20,755.00
April 9, 2019	131,229.57	\$ 17,474.26	\$ 3,280.74	\$ 20,755.00
Oct. 9	113,755.31	\$ 17,911.12	\$ 2,843.88	\$ 20,755.00

TOWN OF LINCOLN \$631,800 @ 5% (91-03) 29 YEARS

	BEG. BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT
April 9, 2020	95,844.19	\$ 18,358.90	\$ 2,396.00	\$ 20,755.00
Oct. 9	77,485.30	\$ 18,817.87	\$ 1,937.13	\$ 20,755.00
April 9, 2021	58,667.43	\$ 19,288.31	\$ 1,466.69	\$ 20,755.00
Oct. 9	39,379.12	\$ 19,770.52	\$ 984.48	\$ 20,755.00
April 9, 2022	19,608.59	\$ 19,608.59	\$ 490.21	\$ 20,098.80

1983 WATER (LWC) Project NHMB Bank 1983 Series A

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15 - Jan - 96	0.00	1,274.02	1,274.02
15 - Jul - 96	10,000.00	1,455.00	11,455.00
15 - Jan - 97	0.00	753.49	753.49
15 - Jul - 97	10,000.00	970.00	10,970.00
15 - Jan - 98	0.00	308.14	308.14
15 - Jul - 98	10,000.00	485.00	10,485.00
Total	30,000.00	5,245.65	35,245.65

NIC = 8.894358%

1985 WATER (COLD SPRING) Project NHMB Bank 1985 Series C

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15 - Feb - 96	15,000.00	3,367.50	18,367.50
15 - Aug - 96	0.00	2,626.36	2,626.36
15 - Feb - 97	15,000.00	2,700.00	17,700.00
15 - Aug - 97	0.00	1,961.08	1,961.08
15 - Feb - 98	15,000.00	2,025.00	17,025.00
15 - Aug - 98	0.00	1,261.38	1,261.38
15 - Feb - 99	15,000.00	1,350.00	16,350.00
15 - Aug - 99	0.00	609.16	609.16
15 - Feb - 00	15,000.00	675.00	15,675.00
Total	75,000.00	16,575.48	91,575.48

NIC = 8.7000%

1983 WATER (LWC) Project NHMB Bank 1983 Series A

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15 - Jan - 96	0.00	1,274.02	1,274.02
15 - Jul - 96	10,000.00	1,455.00	11,455.00
15 - Jan - 97	0.00	753.49	753.49
15 - Jul - 97	10,000.00	970.00	10,970.00
15 - Jan - 98	0.00	308.14	308.14
15 - Jul - 98	10,000.00	485.00	10,485.00
Total	30,000.00	5,245.65	35,245.65

NIC = 8.894358%

1985 WATER (COLD SPRING) Project NHMB Bank 1985 Series C

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15 - Feb - 96	15,000.00	3,367.50	18,367.50
15 - Aug - 96	0.00	2,626.36	2,626.36
15 - Feb - 97	15,000.00	2,700.00	17,700.00
15 - Aug - 97	0.00	1,961.08	1,961.08
15 - Feb - 98	15,000.00	2,025.00	17,025.00
15 - Aug - 98	0.00	1,261.38	1,261.38
15 - Feb - 99	15,000.00	1,350.00	16,350.00
15 - Aug - 99	0.00	609.16	609.16
15 - Feb - 00	15,000.00	675.00	15,675.00
Total	75,000.00	16,575.48	91,575.48

NIC = 8.7000%

1987 Incinerator Unit - NHMB Bank 1987 Series B

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15 - Jan - 96	20,000.00	5,126.25	25,126.25
15 - Jul - 96	0.00	4,406.25	4,406.25
15 - Jan - 97	20,000.00	4,406.25	24,406.25
15 - Jul - 97	0.00	3,676.25	3,676.25
15 - Jan - 98	20,000.00	3,676.25	23,676.25
15 - Jul - 98	0.00	2,936.25	2,936.25
15 - Jan - 99	15,000.00	2,936.25	17,936.25
15 - Jul - 99	0.00	2,370.00	2,370.00
15 - Jan - 00	15,000.00	2,370.00	17,370.00
15 - Jul - 00	0.00	1,792.50	1,792.50
15 - Jan - 01	15,000.00	1,792.50	16,792.50
15 - Jul - 01	0.00	1,207.50	1,207.50
15 - Jan - 02	15,000.00	1,207.50	16,207.50
15 - Jul - 02	0.00	607.50	607.50
15 - Jan - 03	15,000.00	607.50	15,607.50
Total	135,000.00	39,118.75	174,118.75

NIC = 7.4137%

1987 Various (Fire Station, Fire Truck, & Lift Station) NHMB Bank

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15 - Jan - 96	0.00	968.75	968.75
15 - Jul - 96	25,000.00	968.75	25,968.75
Total	25,000.00	1,937.50	26,937.50

1987 SEWER TREATMENT PLANT Upgrade NHMB Bank

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15 - Jan - 96	0.00	10,610.00	10,610.00
15 - Jul - 96	40,000.00	10,610.00	50,610.00
15 - Jan - 97	0.00	9,200.00	9,200.00
15 - Jul - 97	40,000.00	9,200.00	49,200.00
15 - Jan - 98	0.00	7,750.00	7,750.00
15 - Jul - 98	40,000.00	7,750.00	47,750.00
15 - Jan - 99	0.00	6,270.00	6,270.00
15 - Jul - 99	40,000.00	6,270.00	46,270.00
15 - Jan - 00	0.00	4,760.00	4,760.00
15 - Jul - 00	40,000.00	4,760.00	44,760.00
15 - Jan - 01	0.00	3,210.00	3,210.00
15 - Jul - 01	40,000.00	3,210.00	43,210.00
15 - Jan - 02	0.00	1,620.00	1,620.00
15 - Jul - 02	40,000.00	1,620.00	41,620.00
Total	280,000.00	86,840.00	366,840.00

1988 VARIOUS (Water Tank, Maple St., & Pollard Rd.) NHMB Bank 88-C

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15 - Jan - 96	75,000.00	39,975.00	114,975.00
15 - Jul - 96	0.00	37,162.50	37,162.50
15 - Jan - 97	75,000.00	37,162.50	112,162.50
15 - Jul - 97	0.00	34,350.00	34,350.00
15 - Jan - 98	75,000.00	34,350.00	109,350.00
15 - Jul - 98	0.00	31,537.50	31,537.50
15 - Jan -99	75,000.00	31,537.50	106,537.50
15 - Jul - 99	0.00	28,725.00	28,725.00
15 - Jan - 00	75,000.00	28,725.00	103,725.00
15 - Jul - 00	0.00	25,905.00	25,905.00
15 - Jan - 01	75,000.00	25,905.00	100,905.00
15 - Jul - 01	0.00	23,085.00	23,085.00
15 - Jan - 02	75,000.00	23,085.00	98,095.00
15 - Jul - 02	0.00	20,265.00	20,265.00
15 - Jan - 03	75,000.00	20,265.00	95,265.00
15 - Jul - 03	0.00	17,407.50	17,407.50
15 - Jan - 04	75,000.00	17,407.50	92,407.50
15 - Jul - 04	0.00	14,550.00	14,550.00
15 - Jan - 05	75,000.00	14,550.00	89,550.00
15 - Jul - 05	0.00	11,655.00	11,655.00
15 - Jan - 06	75,000.00	11,655.00	86,655.00
15 - Jul - 06	0.00	8,760.00	8,760.00

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15 - Jan - 07	75,000.00	8,760.00	83,760.00
15 - Jul - 07	0.00	5,865.00	5,865.00
15 - Jan - 08	75,000.00	5,865.00	80,865.00
15 - Jul - 08	0.00	2,932.50	2,932.50
15 - Jan - 09	75,000.00	2,932.50	77,932.50
Total	1,050,000.00	564,375.00	1,614,375.00

NIC = 7.6319%

1995 Tax Assessment

Town Share of Rate:

Total Town Appropriations	\$2,981,106
Less: Revenues	-1,125,717
Less: Shared Revenues	- 57,359
Add: Overlay	+ 101,408
Add: War Service Credits	+ 13,300

Net Town Appropriations **\$1,912,738**

Approved Town Tax Rate: \$6.30 (43% of Total Rate)

School Share of Rate:

School Appropriations-Lincoln	\$2,118,083
Less: Shared Revenues	- 112,728

Net School Appropriations - Lincoln **\$2,005,355**

Approved School Tax Rate: \$6.61 (46% of Total Rate)

County Share of Rate:

County Assessment	\$ 489,740
Less: Shared Revenues	- 10,857

Net County Appropriations **\$ 478,883**

Approved County Tax Rate: \$1.58 (11% of Total Rate)

Commitment Analysis:

Total Property Taxes Assessed	\$4,396,976
Less: War Service Credits	- 13,300

Total Property Tax Commitment **\$4,383,676**

Proof of Rate:

Net Assessed Valuation		Tax Rate		Assessment
\$303,448,977	x	\$14.49	=	\$4,396,976

TAX COLLECTOR'S REPORT
FOR THE MUNICIPALITY OF LINCOLN, NEW HAMPSHIRE
YEAR ENDING 1995

MS-61

CR.	Levy for Year of this Report 1995	PRIOR LEVIES 1994
REMITTED TO TREAS. DURING FY:		
Property Taxes	\$3,835,740.45	\$493,631.13
Resident Taxes	-0-	-0-
Land Use Change	-0-	-0-
Yield Taxes	\$3,137.07	-0-
Utilities	-0-	-0-
Interest	\$5,395.28	\$42,471.41
Penalties	-0-	-0-
Discounts Allowed:		
Abatements Made:		
Property Taxes	\$25,218.50	-0-
Resident Taxes	-0-	-0-
Land Use Change	-0-	-0-
Yield Taxes	-0-	-0-
Utilities	-0-	-0-
Curr. Levy Deeded	\$1,743.00	-0-
UNCOLLECTED TAXES END OF YEAR:		
Property Taxes	\$527,842.55	-0-
Resident Taxes	-0-	-0-
Land Use Change	-0-	-0-
Yield Taxes	\$641.59	-0-
Utilities	-0-	-0-
		-0-
TOTAL CREDITS	\$4,399,718.44	\$536,102.54

TAX COLLECTOR'S REPORT
FOR THE MUNICIPALITY OF LINCOLN, NEW HAMPSHIRE
YEAR ENDING 1995

MS-61

DR.	LEVY FOR YEAR OF THIS REPORT 1995	PRIOR LEVIES 1994
UNCOLLECTED TAXES BEG. OF YEAR:		\$492,625.13
XXXXXXXXXXXXXXXXXXXXX		
XXXXXXXXXXXXXXXXXXXXX		
XXXXXXXXXXXXXXXXXXXXX		
XXXXXXXXXXXXXXXXXXXXX		
XXXXXXXXXXXXXXXXXXXXX		
TAXES COMMITTED THIS YEAR:		
Property Taxes	\$4,384,798.25	XXXXXXXXXXXXXXXXXXXXX
Resident Taxes	-0-	XXXXXXXXXXXXXXXXXXXXX
Land Use Change	-0-	XXXXXXXXXXXXXXXXXXXXX
Yield Taxes	\$3,778.66	XXXXXXXXXXXXXXXXXXXXX
Utilities	-0-	XXXXXXXXXXXXXXXXXXXXX
Added	\$5125	XXXXXXXXXXXXXXXXXXXXX
OVERPAYMENT:		
Property Taxes	\$5,695.00	\$1,006.00
Resident Taxes	-0-	-0-
Land Use Change	-0-	-0-
Yield Taxes	-0-	-0-
Interest Collected on Delinquent Tax	\$5,395.28	\$42,471.41
Collected Resident Tax Penalties	-0-	-0-
TOTAL DEBITS	\$4,399,718.44	\$536,102.54

TAX COLLECTOR'S REPORT
FOR THE MUNICIPALITY OF LINCOLN, NH
YEAR ENDING 1995

DR	Last Year's Levy 1994	PRIOR LEVY 1993	ALL OTHER PRIOR LEVIES
Unredeemed Liens Balance at Beg. of Fiscal Year	\$408,418.99	\$325,741.57	\$138,969.66
Liens Executed During Fiscal Yr.	-0-	-0-	-0-
Interest & Costs Coll. After Lien Execution	\$3,011.74	\$8,061.76	\$46,945.67
Overpayment	-0-	-0-	\$383.03
TOTAL DEBITS	\$411,430.73	\$333,803.33	\$186,298.36

CR. REMITTANCE TO TREASURER:			
Redemptions	\$62,045.60	\$52,521.60	\$131,347.14
Int./Costs (After Lien Execution)	\$3,011.74	\$8,061.76	\$46,945.67
Abatements of Unredeemed Taxes	\$20,891.22	\$22,343.00	-0-
Liens Deeded To Municipalities	\$2,679.80	\$2,519.63	\$4,582.09
Unredeemed Liens Bal. End of Year	\$322,802.37	\$248,357.34	\$3,423.46
TOTAL CREDITS	\$411,430.73	\$333,803.33	\$186,298.36

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)? YES
Tax Collector's Signature: Sandy Fortoluk Date 12/31/95

Town Clerk's Report

January 1, 1995 to December 31, 1995

Debit	
Cash on Hand 01/01/95	250.00
1995 Auto Registrations	163,280.00
1995 Dog Licenses	677.50
1995 Fees and UCC Filings	3,680.43
	\$167,887.93

Credit	
Cash on Hand 01/01/95	250.00
1995 Auto Registrations	163,280.00
1995 Dog Licenses	677.50
1995 Fees and UCC Filings	3,680.43
	\$167,887.93

PLANNING AND ZONING

ANNUAL REPORT FOR 1995

The Planning Board members for 1995 and their meeting attendance for the year was as follows:

Rick Weissbrod	Chairman	14 of 15
Pat Mc Teague	Vice Chairman	13 of 16
Joe Chenard	Clerk	13 of 16
Duncan Riley	Selectmen's Rep.	6 of 16
Richard Testa	Alternate	11 of 16
Bob Legare	Alternate	7 of 11
Tom Adams	Alternate	5 of 5

The changes in the Board membership this year included the resignation of Bob Legare in September, 1995. Tom Adams, who has experience as a landscape architect has been appointed to fill the term. Chairman Rick Weissbrod also resigned from the Board in November, 1995; his important tenure on the Board was recognized with a presentation letter from the Planning Board to the former Chairman on January 11, 1996.

The Zoning Board of Adjustment for 1995 and their meeting attendance for the year was as follows:

Joe Chenard	Chairman	1 of 1
Floyd Murphy	Vice Chairman	0 of 1
William Conn	Selectmen's Rep.	1 of 1
Wilfred Bishop	Member	1 of 1
Stephen Libby	Member	1 of 1

Presently, there are 3 vacancies in the alternate positions on the Zoning Board of Adjustment.

The major activity in Town during 1995 was the initiation of construction by the Loon Mountain Recreation Corporation with the construction of its new Kancamagus Quad, construction of a temporary rental center building and relocation of its Competition Center building. Construction of a new pump station at Loon Pond and additional ski lifts remain as part of the future LMRC expansion plans.

The steady construction of additional units continued at Forest Ridge. The developer of that project also negotiated a Development Agreement with the Planning Board pursuant to Section F of the Land Use Plan Ordinance during 1995, which was signed in 1996.

During the Fall of 1995, the Planning Board also resurrected activity pertaining to its (draft) "Downtown Plan". Two workshops were hosted by the Board and there was direct involvement of many Main Street business owners. The plan has been renamed as the "Village Center Plan" and is currently under Planning Board revision and edit. It is expected that the plan will go to public hearing during the next few months.

During 1995, the Planning Board also proposed that additional planning-related tasks be funded in the 1996 budget. More involvement with the North Country Council will be coordinated and the Board will also initiate tasks pertaining to an overall Master Plan update and initiate development of improved planning base maps. The Planning Board will also implement the Town's first Capital Improvement Program under RSA 674 in conjunction with the Board of Selectmen and the Budget Committee if authority is granted by the March, 1996 Town Meeting.

The 1996 Town Meeting will be requested to consider two (2) amendments to the existing Lincoln Land Use Plan Ordinance. Amendment No. 1 pertains to housekeeping corrections to RSA references in the enforcement sections of the Ordinance and Amendment No. 2 is a proposal by the Planning Board to require two (2) parking spaces for each condominium residential unit to be built in the future.

Special thanks are extended to Cindy Rineer for her ever-diligent focus on application and agenda deadlines as well as her capable performance as Recording Secretary to both the Planning Board and the Zoning Board of Adjustment.

In closing, 1996 looms ahead as a challenging and dynamic planning year for the Town of Lincoln. Every resident and business owner in Lincoln will know what I mean after they read the draft "Village Center Plan" upon its publication by the Planning Board in early 1996.

Respectfully submitted,

Robert A. Perreault, Jr.
Engineer/Planner

DEPARTMENT OF PUBLIC WORKS

ANNUAL REPORT FOR 1995

It was a year of change for the public works department(s) and employees of the Town. Effective June 19, 1995, the Board of Selectmen had filled the inter-department position of Public Works Coordinator/Engineer-Planner and a period of internal assessment began immediately among the various public works departments. In the meantime, the summer construction season found the public works crew involved in a variety of small, but important localized projects. Improvements completed during 1995 included: roadside swale rehabilitation along Bog Brook Road; placement of a new catch basin and drainage pipe on Parker Road; safety improvements at the intersection of Mansion Hill Road and White Birch Lane by extending the drainage system away from the roadway; elimination of drainage collection points at the Mansion Hill Road/Manor Drive intersection, including installation of twin drainage culverts and headwall construction; lowering an existing water main across US Route 3 in the vicinity of Hanson Farm Road to mitigate winter freezing; and, replacing an old hydrant along the north side of Main Street (between Church Street and School Street).

By September, 1995, the various public works departments were consolidated into a single Department of Public Works, consisting of the following divisions: Waterworks Division, Highway Division, Sewer Division, Cemetery Division and (following consultation with the Woodstock Selectmen) the Solid Waste Division, all organized under a single Director of Public Works (DPW), with either a Supervisor or a Foreman being in charge of each division. Additionally, field construction responsibilities were consolidated under the direction of just one of the Supervisors. At the same time, the DPW remained responsible for duties as the Town Engineer/Planner as well as Compliance Officer.

In October and November, 1995, Mother Nature reminded the region of her ever-present potential: in less than a month, three (3) record rainfall events impacted northern New Hampshire. The East Branch Pemigewasset River did not escape the ravages of the storms, which resulted in record level floods not experienced in at least 25 years. Major damage to municipal facilities included the scouring and removal of a portion of the bearing soil underneath the north pier of the Loon Mountain Road Bridge, necessitating its immediate closure to traffic. At the same time, further downstream, the East Branch was continuing its natural relocation within its river valley and, in the vicinity of the two lagoons of the Lincoln Wastewater Treatment Facility, the previous man-made soil dike (which paralleled the lagoons) was essentially removed; instead, the river had shifted northward such that it was now beginning to scour the lagoon slopes where, in the past, the river had been at least 155 feet south.

Working in conjunction with the New Hampshire Department of Transportation, the Town was able to benefit from the State Bridge Aid program and within three weeks the Loon Mountain Road Bridge was again opened to traffic--but not until over \$150,000 had been expended. As for the Wastewater Treatment Facility, it will be necessary to either

restore the earthen dike and relocate the East Branch southward or to construct additional and substantial stonework protection on and near the lagoon slopes; total project costs could be in the order of \$300,000.

By early 1996, the Federal Government had designated the storm events to qualify for federal emergency disaster assistance. Planning, design and construction related to projects arising from the flood events are expected to be completed during 1996.

There will also be efforts in 1996 to establish a more formal townwide highway improvement program. To date, there has been design, material purchase and wetlands permit activity in support of drainage improvements in the area of Pollard Road. However, there is also a need to focus equal attention in the Mansion Hill area as well as roadway improvements in the Beechwood area.

The NH Department of Environmental Services performed its once-every-three-years "sanitary survey" of the Town's water works system. Water Supervisor Bill Willey is to be commended for receiving excellent reviews in the comprehensive critique of the entire system.

Activity has commenced in regards to establishment of a water rate fee structure for the Town, but efforts to date have been primarily conceptual in nature. As development of the program proceeds forward, there will be opportunities for public input before enactment.

The solid waste division continues to serve the needs of both Lincoln and Woodstock and, presently, the incinerator itself is performing as previously expected and there are no known, costly repairs or upgrades that are required. In 1995, the State implemented its rules arising from the federal Clean Air Act, the major change for the District being the assessment of annual fees based on tonnage pollutants emitted to the air instead of the previous 3-year permit fee system. To demonstrate the unreliable nature of recycling income, the District was receiving upwards of \$180 per ton for cardboard in mid-1995 and by the end of the year, the market was paying zero (!) dollars per ton.

Within the sewer division, 1995 found the public works crew facing an unusually high number of repairs necessitated by the system of aerators at the Wastewater Treatment Plant lagoons. Coupled with higher than average electric bills, these factors are indicative that an aerator replacement program will be necessary in the short-term future.

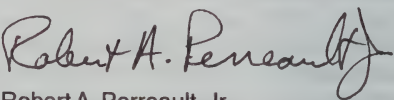
Highway Supervisor Cliff Dauphine deserves kudos for coaxing the existing 2-1/2 ton snowplow truck through another winter. Be sure to look for arrival of the new replacement later this winter.

In 1995, the NH Department of Transportation constructed sidewalk handicap ramps along Main Street. Also, the NH DOT resurfaced Main Street, Connector Road and most of the Kancamagus Highway within Lincoln during the summer months. In addition,

the NH DOT has programmed two capital projects in their Ten Year Plan. The existing bridge on Connector Road over the Pemigewasset River is scheduled for 1997 replacement and a series of trail and sidewalk projects at the east end of Main Street is scheduled for 1998 construction.

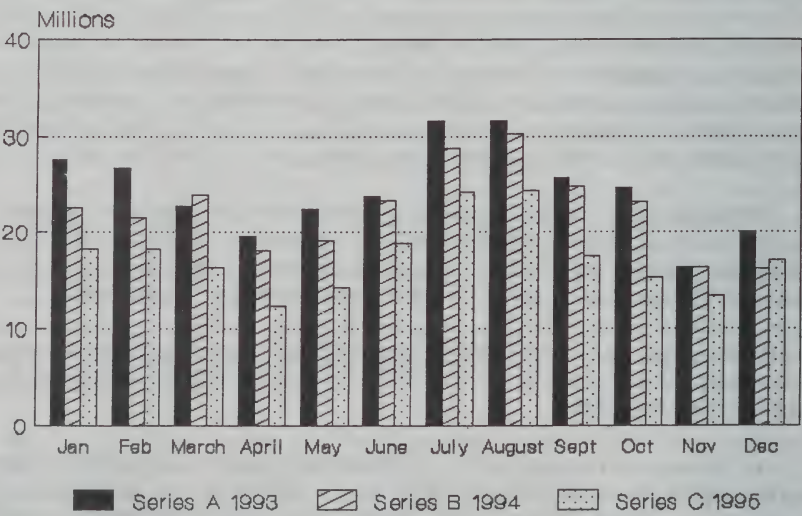
In closing, my thanks are extended to the Board of Selectmen and the Administrative Assistant for their support pertaining to the management of the Public Works Department. I am also indebted to the Supervisors and especially to the public works crew members for their teamwork approach to the many various demands that are imposed upon them.

Respectfully submitted,



Robert A. Perreault, Jr.
Director of Public Works

Lincoln Water Usage 1993 - 1995



All sources, trt.plt., cold sprg.,clbr.

1995 Library Report

Recent circulation figures are listed below:

	1994	1995
Adult Fiction	4,070	4,432
Adult Non-Fiction	988	1,205
Juvenile Fiction	2,069	3,449
Juvenile Non-Fiction	428	595
Videocassettes	2,206	3,552
Magazines	963	1,129

The figures above indicate a 33% increase in usage from 1994-1995. An analysis of the figures detail two areas that experienced dramatic growth - Children's Literature and Videocassettes.

In the spring of 1995, bids were solicited for the Library expansion/renovation project. Because the bids came in higher than had been projected, the construction project has been temporarily put on hold; however, planning for the building project is ongoing. These plans are now close to being realized.

In an effort to bridge the gap between the present level of funding and that which is necessary for the building project to begin, several fundraising activities have been attempted. Under the leadership of former librarian, Carol Govóni, an historical afghan featuring local scenes was designed for the Lincoln Public Library and has been available for sale to benefit the Library Building Fund. Irene Sargent donated a porcelain doll, which she crafted by hand, to the Library. The money earned by raffling the doll was added to the Library Building Fund Account. Also, a letter was sent to all taxpayers and Library patrons with an explanation of the funding which is needed for the expansion. At this time, these efforts have yielded about \$11,000.

The Library is the home of various programs for community children. Last summer, a group of boys and girls participated in a statewide summer reading program entitled, "Saddle Up A Good Book." The children were engaged in several activities with a Western theme, including a pony ride and horseshoes. Since last August, a weekly storytime has been offered on Wednesday afternoons. A number of children have been coming to the Library from the Lin-Wood Child Care Center each week, helping to nurture their love for books.

Once the Library construction is completed, we look forward to expanded services. As always, the Library Trustees and Staff wish you a cordial welcome to the Library.

Respectfully submitted,

Anne Conner

Anne Conner
Librarian

SUPPORT THE CAMPAIGN FOR THE LINCOLN PUBLIC LIBRARY

by making your investment in its future. Every gift is important.



No Place So Near Takes You So Far.

LINCOLN POLICE DEPARTMENT ANNUAL REPORT 1995

Personnel

Several personnel changes occurred in 1995 and are outlined below;

- *Chief R. Craig Ohlson resigned and is now Chief of Police in the city of Claremont, N.H.
- *Lieutenant Michael D. Peltier was appointed Chief of Police effective March 1, 1995.
- *Sgt. Joseph Chivell was promoted to Lieutenant effective November 1, 1995.
- *Officer Seth Cooper was hired in May which brought us back to full staffing.
- *Officer Christine Duggan resigned in December to pursue her career elsewhere.
- *Dispatcher Gary Finkle resigned in December to pursue his career elsewhere.

We wish Craig Ohlson, Christine Duggan and Gary Finkle the best of luck in their future endeavors. To the part-time officers and part-time dispatchers whom have taken time from their personal lives to work many odd and inconvenient hours so we could fulfill our obligations to the community, I extend my sincere gratitude.

Training

We place a lot of emphasis on continuous training of our officers. Examples of training received by the officers in 1995 are:

- *Financial Investigative Techniques
- *Collection & Preservation of Evidence
- *Robbery and Burglary Investigation
- *Field Training Officer
- *Basic Drug Investigation
- *Sexual Assault Investigation
- *Accident Reconstruction Schools
- *Interview & Interrogation
- *Community Policing Concepts
- *Command Training Institute/Babson College

The training listed above is not a complete list of all training received by department personnel, but provides you with a good example of the training your officers receive.

In the upcoming year we will focus a lot of attention on training involving computers. In December our computer terminal in the communication center was replaced by the State of New Hampshire with a state of the art system. In the not too distant future we will have an in house computer system in the police station and MDT's (Mobile Data Transmitters) in our cruisers. Computers are the future and we must prepare for it.

Lincoln Police Department Activity 1995

	<u>1995</u>	<u>1994</u>
Investigations	1024	945
Arrests	326	286
Call For Service	3675	3000

*Call For Service - Any response by or action taken by a police officer to assist the public is a call for service (ie - disabled vehicle, assault, motor vehicle lockouts etc.)

Interesting Facts "95":

- *261 (80%) of the 326 arrests were alcohol and/or drug related;
- *The average age was 22;
- *Average age of person arrested for Driving While Intoxicated was 30;
- *Of the total arrests, 85 were female, 241 were male;
- *Officers responded to 124 motor vehicle accidents, 104 with property damage and 20 with personal injury.

Motor Vehicle Activity Report

	<u>1995</u>	<u>1994</u>	<u>1993</u>
Stops	1279	666	427
Warnings	1096	528	380
Arrests/Summons	183	138	97
DWI	41	27	11
Accidents	124	111	126
Accidents w/Injury	20	17	22

Communications Center

Radio Transmissions	31,000
Telephone Calls	20,000
Walkin Requests for Service	3,700
E-911 Calls	350

95 Highlights:

- *In cooperation with the Woodstock Police Department and Lin-Wood Public School, we were awarded two Gold Circle Partnership Awards by New Hampshire Partners in Education for our cooperative efforts in the DARE Program and School Safety Patrol.
- *The annual Good Morning Breakfast and 911 Barbecue held at Lincoln Green for elderly residents of the Lincoln/Woodstock communities.
- *Police Department Open House held in May.
- *Sergeant Tamulonis's continued progress as the Department Historian. His research of the origin of the Town Seal which is hand printed on our cruiser doors resulted in an article and photograph being published in a national publication "Police Collectors News."
- *Change from Local E911 Service to state wide E911 Service.

Nineteen ninety five was an eventful year for us. We experienced change, increase in activity, highs and lows. As we say so long to 1995 and look to the future, let us not forget our past. Mike Tamulonis has spent a tremendous amount of his personal time researching the past history of the Lincoln Police Department and continues to do so. Our goal is to piece together the history of the Lincoln Police Department so we and the community will know how and why we got to where we are today. Your assistance would be greatly appreciated if you have any photographs of or information regarding past chiefs, officers, cruisers, the police station or anything that would be helpful. Please contact Mike Tamulonis at the police department. This is a project that will be forever ongoing and will prove to be historically beneficial to this community this day and future days.

The Police Department extends its thanks to the community and various town departments for the support given us in 1995 and look forward to serving you in 1996.

Respectfully submitted,
Michael Peltier, Chief of Police

Fire Department

Annual Report 1995

This past year two members of the Department, Chris Landry and John Stockton, took an EMT course. Firefighter Shawn Hammond is attending New Hampshire Technical College for a Fire Science Degree.

During the year, the Department responded to the following calls:

Rescue 4 - Cover for Ambulance	9
Motor Vehicle Accidents	12
Car/Truck Fire	5
Vehicle Leaking Fuel	7
Chimney Fire	4
Dumpster Fire	7
Grass Fire	2
Carbon Dioxide	1
Missing Person	1
False Alarm	6
Flooding Evacuation	1
Tree on Power Line	1

The Lincoln Fire Department thanks the Board of Selectmen and taxpayers for their support throughout the year. Additionally, a special thanks to the Lincoln Police Department.

Respectfully submitted:

Clifton Dauphine
Chief



TOWN WARRANT

BUDGET

TOWN OF LINCOLN, NEW HAMPSHIRE

ANNUAL MEETING WARRANT MARCH 12, 1996

THE POLLS WILL BE OPEN FROM 10:00 AM TO 6:00 PM

To the Inhabitants of the Town of Lincoln in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Lin-Wood Public School in said Lincoln on Tuesday, the twelfth (12th) day of March, next at 10:00 of the clock in the forenoon to act upon the following subjects:

ARTICLES ONE, TWO, & THREE WILL APPEAR ON THE OFFICIAL BALLOT AND WILL BE VOTED ON FROM 10:00 AM TO 6:00 PM

Article # 1. To choose all necessary Town Officers for the year ensuing as follows: Selectman, Town Clerk, Treasurer, Moderator, Budget Committee, Trustee of Trust Funds, Library Trustee, Cemetery Trustees and Supervisor of the Checklist.

Articles # 2 & 3. To vote by Official Ballot on the amendments to the Lincoln Land Use Plan Ordinance, as proposed by the Planning Board.

THE FOLLOWING ARTICLES WILL BE TAKEN UP DURING THE BUSINESS MEETING BEGINNING AT 7:30 PM

Article # 4. To see how much money the Town will vote to raise and appropriate to defray town charges for the purposes of General Government; Public Safety; Highways, Sanitation, and Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest for the ensuing year, exclusive of all special warrant articles.

(The Budget Committee recommends **\$2,654,515** and the Board of Selectmen recommend **\$2,651,515**).

Article # 5. To see how much money the Town will vote to raise and appropriate to the **Fire Department Truck & Truck Equipment Capital Reserve Fund.**

(The Budget Committee recommends **\$25,000** be placed in this fund and the Selectmen support this recommendation).

Article # 6. To see how much money the Town will vote to raise and appropriate to the **Public Works Vehicles Capital Reserve Fund.**

(The Budget Committee recommends **\$20,000** be placed in this fund and the Selectmen support this recommendation).

Article # 7. To see if the Town will vote to authorize the **Library Trustees to apply for, accept and expend grant monies from the State** of New Hampshire for library expansion purposes and to utilize any of said funds as an offset to funds raised and appropriated to the Library Building Addition Capital Reserve Fund under Article #9.

(The Budget Committee recommends **\$40,000** income for this purpose and the Selectmen support that recommendation).

Article # 8. To see how much money the Town will vote to raise and appropriate to the **Library Building Addition Capital Reserve Fund.**

(The Budget Committee recommends **\$40,000** be placed in this fund and the Selectmen support this recommendation).

Article # 9. Shall the Town accept the provisions of RSA 202-A:4-c providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the **Public Library Trustees to apply for, accept and expend**, without further action by the Town Meeting, unanticipated money from a State, Federal or other governmental unit or a private source which becomes available during the fiscal year?

Article # 10. To see if the Town will vote to **expand the membership of the Library Trustees** from three to five members commencing with the 1997 Annual Town Election.

Article # 11. To see how much money the Town will vote to raise and appropriate to the **Road and Street Reconstruction Capital Reserve Fund.**

(The Budget Committee recommends the sum of **\$40,000** be placed in this fund and the Selectmen support this recommendation).

Article # 12. To see how much money the Town will vote to raise and appropriate to the **Sewer System Rehabilitation Capital Reserve Fund.**

(The Budget Committee recommends the sum of **\$15,000** be placed in this fund and the Selectmen support this recommendation).

Article # 13. To see how much money the Town will vote to raise and appropriate to the **Water System Rehabilitation Capital Reserve Fund.**

(The Budget Committee recommends the sum of **\$15,000** be placed in this fund and the Selectmen support this recommendation).

Article # 14. To how much money the Town will vote to raise and appropriate to the **Police Department Equipment Capital Reserve Fund.**

(The Budget Committee recommends **\$5,000** be placed in this fund and the Selectmen support this recommendation).

Article # 15. To see how much money the Town will vote to raise and appropriate **for the purchase of a Police Cruiser.**

(The Budget Committee recommends **\$23,000** and the Selectmen support this recommendation).

Article # 16. To see how much money the Town will vote to raise and appropriate for **Ash Disposal and Facility Closure** and to designate this as a non-lapsing fund until no later than the end of the 1999 fiscal year.

(The Budget Committee recommends **\$39,500** and the Selectmen support this recommendation).

Article # 17. To see how much money the Town will vote to raise and appropriate for the **Alternative Transportation Route** (sidewalks and trails) to be designated as a non-lapsing fund until no later than the end of the 1999 fiscal year.

(The Budget Committee recommends **\$20,000** and the Selectmen support this recommendation).

Article # 18. To see how much money the Town will vote to raise and appropriate for the purchase of the **NH Town Clerk & Motor Vehicle Software**.

(The Budget Committee recommends **\$3,745** and the Selectmen support this recommendation).

Article # 19. To see how much money the Town will vote to raise and appropriate for the **Whitewater Facility (Phased) Removal Project** and to designate this as a special warrant article.

(The Budget Committee recommends the sum of **\$6,000** and the Selectmen support this recommendation).

Article # 20. To see how much money the Town will vote to raise and appropriate for the **Main Street Corridor Traffic Study**.

(The Budget Committee recommends the sum of **\$2,000** and the Selectmen support this recommendation).

Article # 21. To see how much money the Town will vote to raise and appropriate for the **Outdoor Recreation Grounds Improvement Project** and to designate this as a special warrant article.

(The Budget Committee recommends the sum of **\$5,000** and the Selectmen support this recommendation).

Article # 22. To see how much money the Town will vote to raise and appropriate for **Planning Board Capital Expenditures** and to designate this as a special warrant article.

(The Budget Committee recommends the sum of **\$15,000** and the Selectmen support this recommendation).

Article # 23. To see how much money the Town will vote to raise and appropriate for the **Loon Mountain Road Bridge Repair Project** and to designate this as a special warrant article.

(The Budget Committee recommends the sum of **\$20,000** and the Selectmen support this recommendation).

Article # 24. To see how much money the Town will vote to raise and appropriate for **Wastewater Treatment Plant - Lagoon Slope Protection.**

(The Budget Committee recommends the sum of **\$37,500** and the Selectmen support this recommendation).

Article # 25. To see if the Town will vote, pursuant to RSA 674:5, to authorize the Planning Board to prepare and amend a recommended program of municipal capital improvement projects (**Capital Improvements Program**) projected over a period of at least six years.

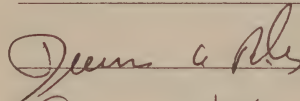
Article # 26. To see if the Town will vote to **discontinue a portion of O'Brien Avenue** extending northeasterly from Maple Street a distance of approximately 130 feet, with the Town retaining all rights for location of utilities in the right-of-way, and further subject to the owners of the abutting property conveying easements to allow pedestrian, bicycle and other normal uses over such discontinued portion of the road in a form acceptable to the Selectmen.

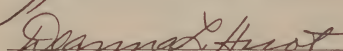
Article # 27. To see if the Town will **authorize the Board of Selectmen to enter into an agreement with the owners** of lot #310-4.1 of Tax Map 16, i.e., The Millfront Marketplace, to locate and operate a municipal parking lot as reviewed and approved by the Planning Board on October 19, 1995.

Article # 28. To see if the Town will vote to **authorize the Selectmen to take an option or options on any and all lands** which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto.

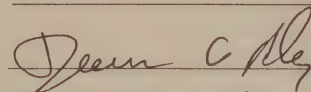
Article # 29. To transact any other business that may legally come before the meeting.

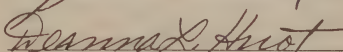
Given under our hands and seal this 23rd day of February 1996.




Selectmen of Lincoln

A true copy of warrant, **Attest:**




Selectmen of Lincoln

I, Deanna L. Huot one of the Selectmen of said Town of Lincoln, depose and say that on the twenty-third day of February 1996, I posted copies of the within warrant at the Town Building in said Lincoln and at the Lin-Wood Public Schools in said Town, duly attested, and that to the best of my knowledge and belief said notices remained posted until the day of the meeting.

Deanna L. Huot
Selectman of Lincoln

State of New Hampshire
Grafton, S.S.

March 12, 1996

Personally appeared the above named Deanna L. Huot
and made oath that the foregoing statements by him/her subscribed are true.

Before me,

Kalene H. Ivey
Justice of the Peace

KALENE H. IVEY, Justice of the Peace
My Commission Expires April 28, 1997

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. Box 1122
Concord, NH 03302-1122
(603) 271-3397

Form MS-7

COPY

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE
PROVISIONS OF RSA 32:14 THROUGH 24



BUDGET OF THE TOWN

OF LINCOLN N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 19 96 to December 31, 19 96 or for Fiscal Year

From _____ 19 ____ to _____ 19 ____

IMPORTANT: Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list **the entire budget** in the appropriate recommended or not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address above.

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT
RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

Date 2/20/96

Joseph J. San
Paul Brundin
Amelia Dejeu
Quinn M. H.

Joan Hughes
Steph P. Kelly
John C. Kelly

PURPOSE OF APPROPRIATION (RSA 31:4)		1	2	3	4	5	
Acct. No.	GENERAL GOVERNMENT	W.A. No.	*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Recommended Appropriations	Budget Committee Recommended Ensnring Fiscal Year (omit cents)	Not Recommended (omit cents)
4130	Executive		159,544	156,492	169,148	169,148	
4140	Elec., Reg., & Vital Stat.		690	441	1,870	1,870	
4150	Financial Administration						
4152	Revaluation of Property						
4153	Legal Expense		21,000	11,372	19,000	19,000	
4155	Personnel Administration		218,200	184,565	208,052	208,052	
4191	Planning and Zoning		45,625	28,498	9,610	9,610	
4194	General Government Bldg.		20,425	14,914	19,425	19,425	
4195	Cemeteries		9,508	8,795	6,758	6,758	
4196	Insurance		115,445	96,169	94,700	94,700	
4197	Advertising and Reg. Assoc.						
	Contingency		75,000	28,520	75,000	75,000	
4199	Other General Government						
	PUBLIC SAFETY						
4210	Police		471,350	436,171	471,925	471,925	
4215	Ambulance						
4220	Fire		28,938	23,422	38,282	38,282	
4240	Building Inspection						
4290	Emergency Management		2,400	835	2,400	2,400	
4299	Other Public Safety						
	HIGHWAYS AND STREETS						
4312	Highways and Streets		169,345	119,797	203,474	203,474	
4313	Bridges						
4316	Street Lighting		39,600	37,244	38,000	38,000	
	SANITATION						
4323	Solid Waste Collection						
4324	Solid Waste Disposal		226,631	190,922	222,517	222,517	
4326	Sewage Collection & Disposal		145,629	152,414	159,664	159,664	
	WATER DISTRIBUTION & TREATMENT						
4332	Water Services						
4335	Water Treatment		192,383	178,735	179,885	179,885	
	HEALTH						
4414	Pest Control		2,950	2,283	3,555	3,555	
4415	Health Agencies and Hospitals		27,262	28,104	27,994	27,994	
	WELFARE						
4442	Direct Assistance		20,000	22,468	30,800	30,800	
4444	Intergovernmental Welfare Pay'ts						
4445	Vendor Payments						
	Sub-Totals (carry to top of page 3)		1,991,935	1,722,161	1,982,059	1,982,059	

PURPOSE OF APPROPRIATION (Continued)	W.A. No.	1	2	3	4		5
		*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Recommended Appropriations	Budget Committee		
					Recommended Ensuimg Fiscal Year (omit cents)	Not Recommended (omit cents)	
Sub-Totals (from page 2)		1,991,935	1,722,161	1,982,059	1,982,059		
CULTURE AND RECREATION							
4520 Parks and Recreation		75,904	71,533	76,684	76,684		
4550 Library		30,618	30,785	34,015	34,015		
4583 Patriotic Purposes		3,575	3,403	3,525	6,525		
4589 Other Culture and Recreation							
CONSERVATION							
4612 Purchase of Natural Resources							
4619 Other Conservation							
REDEVELOPMENT AND HOUSING							
ECONOMIC DEVELOPMENT							
DEBT SERVICE							
4711 Princ.-Long Term Bonds & Notes		242,398	242,044	245,304	245,304		
4721 Int.-Long Term Bonds & Notes		286,859	287,213	269,928	269,928		
4723 Interest on TAN		40,000	42,830	40,000	40,000		
CAPITAL OUTLAY							
4901 Land and Improvements		20,000		25,000	25,000		
4902 Mach., Veh., & Equip.		29,000	29,130	26,745	26,745		
4903 Buildings							
4909 Improvements Other than Bldgs.		40,817		120,000	120,000		
OPERATING TRANSFERS OUT							
4912 To Special Revenue Fund							
4913 To Capital Projects Fund							
4914 To Enterprise Fund							
Sewer -							
Water -							
Electric -							
4915 To Capital Reserve Fund		220,000	220,000	165,000	165,000		
4916 To Trust and Agency Funds							
TOTAL APPROPRIATIONS		2,981,106	2,649,099	2,988,260	2,991,260		

* Enter in these columns the numbers which were revised and approved by DRA and which appear on the prior tax rate papers.

10% LIMITATION OF APPROPRIATIONS

(SEE RSA 32:18, 19 & 21)

Please disclose the following items (to be excluded from the 10% calculation)

\$ _____ Recommended Amount of Collective Bargaining Cost Items. \$ _____ Amount of Mandatory Water & Waste Treatment Facilities. (RSA 32:21).

RSA 273-A:1, IV "Cost Item" means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted."

** Amounts Not Recommended by Selectmen **			
These amounts are not included in the recommended column.			
Warrant Article #	\$ Amount	Warrant Article #	\$ Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

SOURCE OF REVENUE		1	2	3	4	
Acct. No.	TAXES	W.A. No.	*Estimated Revenues Prior Year (omit cents)	Actual Revenues Prior Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Estimated Revenues Ensuing Fiscal Year (omit cents)
3120	Land Use Change Taxes					
3180	Resident Taxes					
3185	Yield Taxes		2,859	3,137	3,000	3,000
3186	Payment in Lieu of Taxes					
3189	Other Taxes (Specify Bank Stock Tax Amt.) \$					
3190	Interest & Penalties on Delinquent Taxes		135,000	92,687	115,000	115,000
	Inventory Penalties					
	LICENSES, PERMITS AND FEES					
3210	Business Licenses and Permits					
3220	Motor Vehicle Permit Fees		150,000	158,806	150,000	150,000
3230	Building Permits					
3290	Other Licenses, Permits & Fees		29,150	25,836	26,400	26,400
	FROM FEDERAL GOVERNMENT					
3319	Other					
	FROM STATE					
3351	Shared Revenue		68,137	68,137	68,137	68,137
3353	Highway Block Grant		18,201	18,201	18,095	18,095
3354	Water Pollution Grants		31,968	31,968	30,579	30,579
3355	Housing and Community Development					
3356	State & Federal Forest Land Reimbursement		561	52,884	52,323	52,323
3357	Flood Control Reimbursement					
3359	Other (Including Railroad Tax) WtrFilGrnt.Lib.Grant		2,816	183,575	95,949	95,949
	FROM OTHER GOVERNMENT					
3379	Intergovernmental Revenues					
	CHARGES FOR SERVICES					
3401	Income from Departments		413,956	411,936	437,412	437,412
3409	Other Charges Connection Fees		30,800			
	MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		2,500	1,500	58,957	58,957
3502	Interest on Investments		15,000	50,492	35,000	35,000
3509	Other					
	INTERFUND OPERATING TRANSFERS IN					
3912	Special Revenue Fund					
3913	Capital Projects Fund					
3914	Enterprise Fund					
	Sewer -					
	Water -					
	Electric -					
3915	Capital Reserve Fund		24,769	24,769		
3916	Trust and Agency Funds					
	OTHER FINANCING SOURCES					
3934	Proc. from Long Term Notes & Bonds					
General Fund Balance		For Municipal Use				
Unreserved Fund Balance		\$	xxx	xxx	xxx	xxx
Fund Balance Voted From Surplus		< \$ >	22,817			
Fund Balance to be Retained		< \$ >	xxx	xxx	xxx	xxx
Fund Balance Remaining to Reduce Taxes		\$				
TOTAL REVENUES AND CREDITS			948,534	1,123,928	1,090,852	1,090,852

*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations 2,991,260

Less: Amount of Estimated Revenues, Exclusive of Property Taxes 1,090,852

Amount of Taxes to be Raised (Exclusive of School and County Taxes) 1,900,408

BUDGET OF THE TOWN OF LINCOLN, N.H.

Schedule of Proposed 1996 Capital Expenses

Payments to Capital Reserve Funds From Ten Year Plan Version 1/10/95	Reviewed	Selectmen's Recommended
Fire Truck & Equipment Capital Reserve 56,672.82	25,000.00	25,000.00
Town Building Capital Reserve 552,011.71	100,000.00	-0-
Public Works Vehicle Capital Reserve 76,003.51	20,000.00	20,000.00
Rec. Area Building Capital Reserve 69,601.71	15,000.00	-0-
Revaluation Capital Reserve 66,113.39	25,000.00	-0-
Library Building Capital Reserve 126,498.12	40,000.00	40,000.00
Road & Street Reconstruction Capital Res. 71,449.69	40,000.00	40,000.00
Sewer System Rehab. Capital Reserve 10,000.00	25,000.00	15,000.00
Water System Rehab. Capital Reserve 10,000.00	25,000.00	20,000.00
Police Dept. Equipment Capital Reserve 5,153.80	10,000.00	5,000.00
Subtotal	325,000.00	165,000.00
CAPITAL OUTLAY:		
Police Cruiser	23,000.00	23,000.00
Town Clerk Software	3,745.00	3,745.00
Alternative Transportation Route	20,000.00	20,000.00
Whitewater Facility (Phased) Removal Project	6,000.00	6,000.00
Main Street Corridor Traffic Study	10,000.00	2,000.00
Ash Landfill Removal Project	39,500.00	39,500.00
Outdoor Recreation Grounds Improvement Project	5,000.00	5,000.00

Schedule of Proposed 1996 Capital Expenses - Page 2

	Reviewed	Recommended
Planning Board Capital Expenditures	15,000.00	15,000.00
Loon Mountain Road Bridge Repair Project	20,000.00	20,000.00
Wastewater Trt Plant: Lagoons' Slope Protection	37,500.00	37,500.00
Subtotal	179,745.00	171,745.00
Total	504,745.00	336,745.00
1/30/96 96CAP.WSD		

1996 Anticipated Income

LICENSES, PERMITS & FEES: (Account #3290)

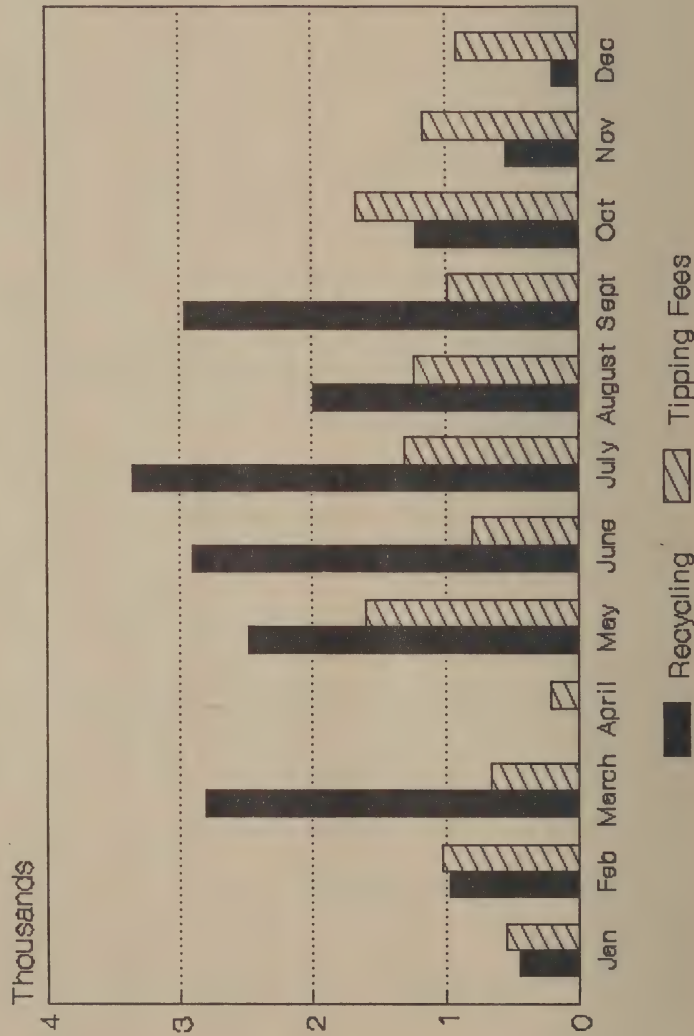
Cable TV Franchise Fee	\$ 7,000
UCC Fees -	2,500
Application Fees	2,200
Ordinance Revenues	13,500
Vital Records	700
Dog Licenses	500
	<u>\$ 26,400</u>

CHARGES FOR SERVICES: (Account #3401 - Income from Departments)

Recreation Department	\$ 6,500
Town of Woodstock (Rec & Solid Waste) (\$37,201 & \$112,432)	149,633
Recycling Revenue	32,067
DPW Services - Solid Waste	2,781
Police Department Special Details & Forest Service Patrol	20,000
Police Department Grant Income	1,100
Workers' Compensation Return	45,300
CFNH Investment Income	9,315
COBRA Income	6,750
PLIT Dividend	7,000
Electric Income from Loon	15,000
Income from Loon - Gaging Station	2,403
Water Tap Fees (for '83 & '85 debt payments)	33,722
Water Tap Fees (for 1/2 Water Treatment Plant Debt)	105,841
	<u>\$437,412</u>

1995 Recycling & Tipping Fees

Lincoln-Woodstock Solid Waste District





STATE OF NEW HAMPSHIRE
DEPARTMENT of RESOURCES and ECONOMIC DEVELOPMENT
DIVISION of FORESTS and LANDS

172 Pembroke Road P.O. Box 1856 Concord, New Hampshire 03302-1856

WILLIAM S. BARTLETT, JR.
Commissioner

603-271-2214
FAX: 603-271-2629

JOHN E. SARGENT
Director REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

In calendar year 1995, our three (3) leading causes of fires were Children, Non-Permit fires not properly extinguished and Smoking Materials.

Violations of RSA 224:27 II, the fire permit law and the other burning laws of the State of New Hampshire, are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

To aid your Forest Fire Warden, Fire Department and State Forest Fire Officials, contact your local Warden or Fire Department to find out if a permit is required. This also helps to prevent unnecessary response to a controlled burn.

1995 Fire Statistics

Forest Ranger Reported Fires

Number of Fires for Cost Share Payment	465
Acres Burned	437
Suppression cost	\$147,000+

Lookout Tower Reported Fires

Visitors to Towers	26,165
--------------------	--------

Fires Reported by County

Belknap	11
Carroll	50
Cheshire	39
Coos	17
Grafton	26
Hillsborough	71
Merrimack	49
Rockingham	106
Strafford	78
Sullivan	18

Number of Fires Local Community	<u>0</u>
---------------------------------	----------

Suppression Cost	<u>0</u>
------------------	----------

Local communities and the State share the cost of suppression on a 50/50 basis. The State of New Hampshire operates 15 fire towers, 2 mobile patrols and 3 contract aircraft patrols. This early detection and reports from citizens aid the quick response from the local fire departments.

"REMEMBER, ONLY YOU CAN PREVENT FOREST FIRES!"

John E. Sargent
Forest Ranger



Clifton Dauphine
Forest Fire Warden

Forest Protection (603) 271-2217
Forest Management (603) 271-3456

Land Management (603) 271-3456
Information & Planning (603) 271-3457

TDD ACCESS: RELAY NH 1-800-735-2964 recycled paper

DIVISION OF FORESTS AND LANDS 603-271-2214

Lincoln-Woodstock Recreation Department

1995 Report

Committee Members: Mike Reardon, Chairman; Sue Fadden, 1996 Chairman-Elect; Ted Sutton, Bruce Fairbrother, Tom Weeden, Gil Rand, and Mike O'Connor

The Recreation Department enjoyed a great year in 1995. I would like to thank all the local business owners and program volunteers that made this year a success.

The big news in recreation: future expansion. The Recreation Department is looking to add field space for baseball and soccer and build a facility that will take care of current program needs.

Did you know?

1. That the Recreation Department handles over 100 kids in our youth soccer program but has no soccer field.
2. That our baseball, softball, and T-ball programs has over 100 kids participating but has only one field.
3. That our basketball program has over 70 kids participating and has no gym.
4. The High School Gym is so over scheduled with its' own programs that the Junior High teams have restricted gym use.
5. That the Elementary MPR is not a gym.

The key word for RECREATION is EXPANSION, without it we will begin to stagnate.

Below are the 1995 statistics. With the exception of summer camp and the ski slope, all program statistics are for grades 3-6.

Summer Camp	106 Total	
	57W	54%
	49L	46%
Skiing	1103 Skier Visits	
	448 W	41%
	655L	59%

Basketball	3RD-5TH - 39 Total	
	18W	46%
	21L	54%
Soccer	3RD-6TH-74 Total	
	36W	49%
	38L	51%
Swim Lessons	29 Total	
	16W	55%
	13L	45%
Gymnastics	35 Total	
	15W	43%
	20L	71%
Rock Climbing	24 Total	
	7W	29%
	17L	71%
Softball	32 Total	
	19W	59%
	13L	41%
LL Baseball	39 Total	
	16W	41%
	23L	59%

Sincerely,

Tony Mure
Recreation Director

Report of Animal Control Officer

Throughout 1995 the most frequent complaint received involved dogs running at large. Please make an effort to keep your dog restrained whether it is in your yard or while out walking. We will continue to enforce the leash law.

Another complaint frequently received is that of barking dogs. Please respect your neighbor's right to peace and quiet.

Dog owners are reminded that state law now provides for the Town Clerk to receive a copy of an animal's rabies vaccination certificate. These are sent directly from the veterinarian. This often triggers a request from the Clerk's office to the dog owner regarding licensing the pet. Remember - rabies vaccination and licensing is required by law.

During 1995, 13 animals were brought to the NH Humane Society in Laconia. Of these, seven were brought in by your Animal Control and the others by local residents. Only one pet was retrieved by it's owner.

A special thanks is due to the folks at Channel 2 for assisting us in locating the owners of stray or lost pets.

Thanks are also due to the Lincoln Police Department for their assistance in responding to complaints and reports of stray animals.

Respectfully submitted:

Raymond Mulleavey
Animal Control Officer

IMPORTANT LOCAL PHONE NUMBERS

Police, Fire & Ambulance	EMERGENCY	911
Selectmen		745-2757
Town Clerk & Tax Collector's Office		745-8971
Planning Office		745-8527
Town Office	FAX	745-6743
Communications Center		745-2238
Police Department		745-2238
Fire Department		745-2344
Kancamagus Recreation Area		745-8673
Public Works Department		745-6250
Water Treatment Plant		745-9306
Incinerator		745-6626
Public Library		745-8159
Lin-Wood Medical Center		745-8136
Lin-Wood Chamber of Commerce		745-6621
State Cable TV		1-800-552-0382

UNAUDITED 1995 PAYROLL BY DEPARTMENT

Employee's Name	Regular Wages	Overtime	Special Detail	Grants	Gross
POLICE DEPARTMENT					
Brunelle, Katherine	\$1,603.00		\$382.00		\$1,985.00
Chivell, Joseph	\$27,159.24	\$3,322.19	\$1,418.25		\$31,899.68
Cooper, Seth	\$12,532.97	\$1,745.38	\$1,527.50		\$15,805.85
Drew, Lawrence	\$780.00				\$780.00
Duggan, Christine	\$26,210.02	\$3,304.73	\$2,165.25		\$31,680.00
Duguay, Jane*	\$6,718.00				\$6,718.00
Dunn, Linda	\$23,558.80	\$1,413.33	\$1,584.50		\$26,556.63
Finkle, Gary	\$21,967.77	\$890.61	\$995.50		\$23,853.88
Gilbert, Robert	\$7,575.00	\$11.25			\$7,586.25
Gordon, Colleen	\$21,493.90	\$488.10			\$21,982.00
Hartle, Larry	\$6,836.89		\$1,774.00	\$25.38	\$8,636.27
Hilliard, David			\$147.00		\$147.00
Hilliard, John	\$318.75				\$318.75
Knapp, Sabra	\$5,496.04	\$23.26	\$555.00		\$6,074.30
Magowan, Paul	\$634.75		\$616.00		\$1,250.75
Marsh, Rhonda	\$941.25				\$941.25
McKinley, Scott	\$22,213.22	\$3,833.19	\$3,452.75		\$29,499.16
Merrill, Bart			\$432.00		\$432.00
Moorhead, Douglas			\$400.00		\$400.00
Morris, Chad	\$22,534.87	\$3,586.43	\$1,746.50		\$27,867.80
Nason, Donald			\$144.00		\$144.00
Ohlson, R. Craig	\$10,358.40				\$10,358.40
Peltier, Michael	\$36,489.50	\$977.18	\$504.00		\$37,970.68
Rannacher, Carol	\$24,892.95	\$1,679.74			\$26,572.69
Tamulonis, Michael	\$27,002.28	\$3,217.76	\$325.50		\$30,545.54
Taylor, Mark	\$387.00				\$387.00
Tyler, Richard	\$23,408.98	\$3,154.46	\$1,654.45		\$28,217.89
*Includes wages from Recreation Dept.					

UNAUDITED 1995 PAYROLL BY DEPARTMENT

Employee's Name	Regular Wages	Overtime	Gross
TOWN OFFICERS EXPENSES			
Conn, William	\$1,200.00		\$1,200.00
Dovholuk, Sandy	\$21,603.40		\$21,603.40
Clerk & Collector	\$2,000.00		\$2,000.00
Henerson, Robert	\$200.00		\$200.00
Huot, Deanna	\$1,200.00		\$1,200.00
Ivey, Kalene	\$31,219.60		\$31,219.60
Lavigne, K. Jeanne*	\$21,496.30	\$99.27	\$21,595.57
Riley, Duncan	\$1,200.00		\$1,200.00
Rineer, Cindy	\$8,448.62		\$8,448.62
Robinson, O.J.	\$250.00		\$250.00
Tetley, Doris	\$218.38		\$218.38
Tetley, Judith	\$2,400.00		\$2,400.00
Includes wages from Planning			
ELECTIONS			
Conn, Evelyn	\$50.00		\$50.00
Donahue, Mary	\$50.00		\$50.00
Duquette, Marie	\$50.00		\$50.00
Parent, Carol	\$50.00		\$50.00
CEMETERY & TOWN BLDG.			
Aldridge, Victor *	\$4,605.18		\$4,605.18
Rineer, Cindy	\$620.75		\$620.75
* Includes wages from Library			
PLANNING & ZONING			
Perreault, Robert	\$16,726.40		\$16,726.40
Resnick, Marc	\$6,027.67		\$6,027.67
Rineer, Cindy	\$742.50		\$742.50
PUBLIC WORKS			
Barnes, Mark	\$2,197.00	\$82.88	\$2,279.88
Carroll, Sean	\$2,756.00	\$65.82	\$2,821.82
Chouinard, Marquis	\$2,028.00	\$19.51	\$2,047.51
Dauphine, Clifton	\$29,145.72	\$4,855.25	\$34,000.97
Dyer, Richard	\$20,852.89	\$1,946.63	\$22,799.52
Libby, Stephen*	\$7,221.01	\$979.36	\$8,200.37
Lynch, Steven	\$832.00		\$832.00
* Includes wages from Civil Defense			
SOLID WASTE FACILITY			
Hilliard, David *	\$18,089.98	\$761.78	\$18,851.76
Moulton, Bruce	\$109.72		\$109.72
Peltier, Brian	\$4,650.75	\$312.00	\$4,962.75
Pierce, Linwood	\$16,936.32	\$1,010.36	\$17,946.68
Strickland, Thomas	\$22,434.44	\$938.16	\$23,372.60
* Includes wages from Police Department			
WATER & SEWER DEPT.			

UNAUDITED 1995 PAYROLL BY DEPARTMENT

Durrell, Clayton	\$25,491.60	\$7,492.61	\$32,984.21
Willey, William	\$27,721.14	\$7,279.93	\$35,001.07
ANIMAL CONTROL			
Mulleavey, Raymond	\$1,650.00		\$1,650.00
LIBRARY			
Blodgett, Shelly	\$1,656.00		\$1,656.00
Colligan, Elizabeth	\$100.00		\$100.00
Colquhoun, Lorna	\$15.00		\$15.00
Connor, Anne	\$8,267.25		\$8,267.25
Cristiano, Nancy	\$500.00		\$500.00
Govoni, Carol	\$44.87		\$44.87
Nicoll, Doris	\$374.92		\$374.92
Peltier, Janet	\$506.39		\$506.39
Rennie, Wallace	\$150.00		\$150.00
Riley, Carol	\$2,121.71		\$2,121.71
FIRE DEPARTMENT			
Beard, Ronald	\$235.06		\$235.06
Blaisdell, Jay	\$578.42		\$578.42
Boyle, James	\$8.97		\$8.97
Bujeaud, Keith	\$306.01		\$306.01
Carroll, Sean	\$620.55		\$620.55
Dauphine, Clifton	\$1,978.21		\$1,978.21
Duguay, Arthur	\$485.19		\$485.19
Emerson, Ronald	\$1,091.33		\$1,091.33
Germain, Frederick	\$546.51		\$546.51
Hammond, Shawn	\$286.16		\$286.16
Hartle, Larry	\$808.70		\$808.70
Haynes, Nathan	\$1,579.76		\$1,579.76
Houde, Mark	\$258.44		\$258.44
Huntoon, Roy	\$419.90		\$419.90
Kenney, Robert	\$890.68		\$890.68
Landry, Christopher	\$152.27		\$152.27
Lavigne, Daryl	\$37.13		\$37.13
Sousa, Merrick	\$399.24		\$399.24
Stockton, John	\$560.04		\$560.04
Thompson, Amy	\$747.38		\$747.38
Willey, William	\$8.97		\$8.97
RECREATION DEPARTMENT			
Bartlett, Josiah	\$644.00		\$644.00
Berube, Roger	\$260.00		\$260.00
Bujeaud, Joseph	\$1,245.75		\$1,245.75
Bureau, Dominique	\$175.50		\$175.50
Dorrans, Nancy	\$981.75		\$981.75
Dovholuk, Lonnie	\$289.25		\$289.25

UNAUDITED 1995 PAYROLL BY DEPARTMENT

Dubuque, Kristie	\$2,138.76	10.88	\$2,149.64
Duguay, Blaise	\$840.00		\$840.00
Harrington, Garret	\$945.25		\$945.25
Lavigne, Charyl	\$191.25		\$191.25
Mure, Tony	\$25,969.60		\$25,969.60
Rompney, Kristen	\$960.50		\$960.50
Thompson, Jolene	\$1,394.23		\$1,394.23
Tremblay, Denise	\$1,292.50		\$1,292.50
Weeden, Natalie	\$874.15		\$874.15
Willey, Craig	\$1,638.00		\$1,638.00

Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Lincoln, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Lincoln, New Hampshire, as of and for the year ended December 31, 1994, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town of Lincoln, New Hampshire's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Town of Lincoln, New Hampshire's management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As more fully described in Note 1, the general purpose financial statements referred to above do not include the financial statements of the General Fixed Asset Account Group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

As described in Note 1, the Town has recognized tax revenues of \$748,075 in the General Fund which was not received in cash within sixty days of year end as required by generally accepted accounting principles (GASB Interpretation 3). Town Officials believe, and we concur, that the application of this accounting principle which would result in a decrease in the General Fund balance from \$658,409 to (\$89,666), would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the effect on the general purpose financial statements of the omissions described in the third and fourth paragraphs, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Lincoln, New Hampshire as of December 31, 1994 and the results of its operations and the

cash flows of its non-expendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Lincoln, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Wadsworth, Clark & Co., PC

April 18, 1994

EXHIBIT A
TOWN OF LINCOLN, NEW HAMPSHIRE
 Combined Balance Sheet – All Fund Types and Account Groups
 December 31, 1994

	Governmental Fund Types		Fiduciary Fund Types	Account Group	Totals	
	General	Capital Projects	Trust & Agency	General Long- Term Debt	(Memorandum Only) December 31,	
ASSETS					1994	1993
Cash and cash equivalents	\$489,647	\$138,319	\$1,526,111		\$2,154,077	\$1,647,188
Investments			21,940		21,940	18,367
Receivables:						
Taxes, net	844,616				844,616	920,518
Accounts, net	50,271	320			50,591	488,393
Due from other governments	18,603	53,631			72,234	267,673
Due from other funds	229,093	3,940	7,458		240,491	1,750,208
Amount to be provided for retirement of general obligation debt				\$4,879,716	4,879,716	5,119,479
Total Assets	<u>\$1,632,230</u>	<u>\$196,210</u>	<u>\$1,555,509</u>	<u>\$4,879,716</u>	<u>\$8,263,665</u>	<u>\$10,211,826</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable		\$15,951			\$15,951	\$35,862
Accrued expenses	\$5,634		\$21,940		27,574	18,512
Retainage payable		4,766			4,766	6,161
Due to other governments	956,789				956,789	1,144,654
Due to other funds	11,398	204,324	24,769		240,491	1,750,208
General obligation debt payable				\$4,879,716	4,879,716	5,119,479
Total Liabilities	<u>973,821</u>	<u>225,041</u>	<u>46,709</u>	<u>4,879,716</u>	<u>6,125,287</u>	<u>8,074,876</u>
Fund Balances:						
Reserved for endowments			17,608		17,608	15,308
Unreserved:						
Designated	126,881		1,489,484		1,616,365	1,726,512
Undesignated (Deficit)	531,528	(28,831)	1,708		504,405	395,130
Total Fund Balances	<u>658,409</u>	<u>(28,831)</u>	<u>1,508,800</u>		<u>2,138,378</u>	<u>2,136,950</u>
Total Liabilities and Fund Balances	<u>\$1,632,230</u>	<u>\$196,210</u>	<u>\$1,555,509</u>	<u>\$4,879,716</u>	<u>\$8,263,665</u>	<u>\$10,211,826</u>

See notes to financial statements

EXHIBIT B

TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental Fund Types and Similar Trust Funds

For the Year Ended December 31, 1994

	Governmental Fund Types		Fiduciary Fund Types	Totals (Memorandum Only)	
				For the Years Ended	
	General	Capital Projects	Expendable Trusts	December 31, 1994	1993
Revenues:					
Taxes	\$2,030,432			\$2,030,432	\$2,117,304
Licenses and permits	172,783	\$50,310	\$18,400	241,493	193,563
Intergovernmental revenues	189,330	288,281		477,611	224,327
Charges for service	263,227			263,227	205,863
Miscellaneous revenues	139,548	6,070	43,700	189,318	138,575
Total Revenues	<u>2,795,320</u>	<u>344,661</u>	<u>62,100</u>	<u>3,202,081</u>	<u>2,879,632</u>
Expenditures:					
Current:					
General government	539,534			539,534	969,921
Public safety	470,771			470,771	509,784
Highways and streets	175,982			175,982	195,370
Sanitation	404,223			404,223	315,971
Water distribution and treatment	164,350			164,350	148,913
Health	49,501			49,501	55,343
Welfare	20,040			20,040	29,624
Culture and recreation	105,036			105,036	90,970
Debt service	577,646			577,646	549,298
Capital outlay	158,580	472,260	5,888	636,728	1,167,395
Total Expenditures	<u>2,665,663</u>	<u>472,260</u>	<u>5,888</u>	<u>3,143,811</u>	<u>4,032,589</u>
Excess of Revenues Under Expenditures	<u>129,657</u>	<u>(127,599)</u>	<u>56,212</u>	<u>58,270</u>	<u>(1,152,957)</u>
Other Financing Sources (Uses):					
Proceeds of long-term debt					3,180,800
Operating transfers in	199,957		175,000	374,957	282,321
Operating transfers out	(175,000)		(199,957)	(374,957)	(282,321)
Total Other Financing Sources (Uses) - Net	<u>24,957</u>		<u>(24,957)</u>		<u>3,180,800</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>154,614</u>	<u>(127,599)</u>	<u>31,255</u>	<u>58,270</u>	<u>2,027,843</u>
Fund Balances as restated - January 1	503,795	98,768	1,458,229	2,060,792	32,949
Fund Balances (Deficit) - December 31	<u>\$658,409</u>	<u>(\$28,831)</u>	<u>\$1,489,484</u>	<u>\$2,119,062</u>	<u>\$2,060,792</u>

See notes to financial statements

EXHIBIT C

TOWN OF LINCOLN, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual – General Fund

For the Year Ended December 31, 1994

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$1,862,266	\$2,030,432	\$168,166
Licenses and permits	153,275	172,783	19,508
Intergovernmental revenues	251,909	189,330	(62,579)
Charges for service	396,010	263,227	(132,783)
Miscellaneous revenues	13,600	139,548	125,948
Total Revenues	<u>2,677,060</u>	<u>2,795,320</u>	<u>118,260</u>
Expenditures:			
Current:			
General government	651,790	539,534	112,256
Public safety	458,474	470,771	(12,297)
Highways and streets	209,948	175,982	33,966
Sanitation	378,082	404,223	(26,141)
Water distribution and treatment	189,355	164,350	25,005
Health	54,479	49,501	4,978
Welfare	30,000	20,040	9,960
Culture and recreation	110,215	105,036	5,179
Debt service	583,247	577,646	5,601
Capital outlay	167,143	158,580	8,563
Total Expenditures	<u>2,832,733</u>	<u>2,665,663</u>	<u>167,070</u>
Excess of Revenues Over (Under) Expenditures	<u>(155,673)</u>	<u>129,657</u>	<u>285,330</u>
Other Financing Sources (Uses):			
Operating transfers in	33,460	199,957	166,497
Operating transfers out	<u>(175,000)</u>	<u>(175,000)</u>	
Total Other Financing Sources (Uses) – Net	<u>(141,540)</u>	<u>24,957</u>	<u>166,497</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(297,213)</u>	<u>154,614</u>	<u>451,827</u>
Fund Balances as restated – January 1, 1994	<u>414,667</u>	<u>503,795</u>	<u>89,128</u>
Fund Balances – December 31, 1994	<u>\$117,454</u>	<u>\$658,409</u>	<u>\$540,955</u>

See notes to financial statements

EXHIBIT D
TOWN OF LINCOLN, NEW HAMPSHIRE
Combined Statement of Revenues, Expenses and Changes in Fund Balances
All Non-Expendable Trust Funds
For the Year Ended December 31, 1994

	Totals (Memorandum Only) For the Years Ended December 31, <u>1994</u> <u>1993</u>	
Operating revenues:		
Investment income	\$365	\$369
Net operating income	365	369
Non-operating revenues:		
Bequests	2,300	2,083
Net income	2,665	2,452
Fund Balances – January 1	16,651	14,199
Fund Balances – December 31	<u>\$19,316</u>	<u>\$16,651</u>

EXHIBIT E
TOWN OF LINCOLN, NEW HAMPSHIRE
Combined Statement of Cash Flows
All Non-Expendable Trust Funds
For the Year Ended December 31, 1994

	Totals (Memorandum Only) For the Years Ended December 31, <u>1994</u> <u>1993</u>	
Cash Provided from Operating Activities:		
Interest on trust investments	\$365	\$369
Change in cash and cash equivalents	365	369
Cash and cash equivalents, January 1,	14,993	14,624
Cash and cash equivalents, December 31,	<u>\$15,358</u>	<u>\$14,993</u>

See notes to financial statements

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 1994

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Lincoln, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Lincoln, New Hampshire (the "Town") was incorporated in 1764. The Town operates under the Town Meeting form of government and performs local governmental functions authorized by State law.

The accompanying financial statements of the Town present the financial position of the various fund types and account groups, the results of operations of the various fund types, and the cash flows of the non-expendable trust funds.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other organizational units which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures/expenses. Accordingly interfund receivables and payables have not been eliminated. The various funds are summarized by type in the financial statements. The memorandum totals included in the financial statements are presented only for informational purposes and are not intended to represent the financial position, results of operations or the cash flows of the Town as a whole.

Individual funds and account groups summarized in the financial statements are classified as follows:

Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Capital Projects Funds - used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Town accounts for the following projects as capital projects funds:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1994

Sewer Tap Fee Fund
Pollard Road Water Main Fund
Water System Construction Fund

Fiduciary Funds

Assets are held by the Town in a fiduciary capacity or as an agent for individuals, private organizations, and other governmental units, and/or other funds for various purposes. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

Trust Funds - Non-expendable trust funds are accounted for and reported as proprietary funds since capital maintenance is critical. Expendable trust funds are accounted for in essentially the same manner as governmental funds.

Agency Funds - Plan assets of the Town's deferred compensation plan are accounted for as an agency fund.

Account Groups

Accounts groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations, respectively. The following is a description of the account groups of the Town.

General Fixed Asset Account Group - The Town does not record the acquisition of fixed assets in the General Fixed Asset Account Group, as required by generally accepted accounting principles. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

General Long-Term Debt Account Group - is used to record the outstanding long-term obligations of the Town.

Basis of Accounting

The accrual basis is used for the non-expendable trust funds. The measurement focus of these funds is the determination of net income, financial position, and cash flows ("capital maintenance" focus).

Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are,

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1994

however, essentially two types of revenues. In one, monies must be expended on the specific purpose of the project before any amounts will be paid to the Town. Therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, fines and forfeitures and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they become measurable and available. (See *Property Taxes* for property tax accrual policy.)

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers.

Budgetary Data

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. Funds may be transferred between operating categories. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration which differ somewhat from generally accepted accounting principles in that the focus is on the entire governmental unit rather than on the basis of fund types. The general fund budget presented for reporting purposes has been reclassified to reflect generally accepted accounting principles as follows:

Total appropriations at March 8, 1994	
Town Meeting	\$2,960,520
Timing Differences:	
Continuing appropriations January 1, 1993	174,094
Continuing appropriations December 31, 1994	(126,881)
Total General Fund	<u>\$3,007,733</u>

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 1994, the Town applied \$250,000 of its unappropriated fund balance to reduce taxes.

Assets, Liabilities and Fund Equity

Cash and Cash Equivalents - Cash and cash equivalents for the Combined Statement of Cash Flows - All Non-Expendable Trust Funds are defined as cash deposits and cash investments if their maturity dates are within three months from their date of issue.

Investments - Investments held by the Town's Deferred Compensation agency fund are stated at Market Value as of December 31, 1994.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1994

Taxes Receivable - Taxes levied during 1994 and prior and uncollected at December 31, 1994 are recorded as receivables net of reserves for estimated uncollectibles of \$119,441.

Accounts Receivable - The Town has recorded tax deeded property of \$298,121 as accounts receivable and the full amount has been reserved as it is not expected to be collected in the next accounting cycle. The Town has an agreement with the various owners to receive future payment of the overdue taxes, interest, and statutory fees (see Note 11). \$50,271 represents the current portion.

Due to Other Governments - At December 31, 1994, the balance of the property tax appropriation due to the Lincoln-Woodstock School District was \$956,789.

Revenues, Expenditures and Expenses

Property Taxes - Taxes are levied on the assessed value of all taxable real property as of the prior April 1st (\$300,215,636 as of April 1, 1994) and were due in two installments on July 1 and December 1. Taxes paid after the due dates accrue interest at 12% per annum. Current collections for the period ended December 31, 1994 were 88.8% of the tax levy.

The Town collects taxes for the Lincoln-Woodstock Cooperative School District and Grafton County, both independent governmental units, which are remitted to them as required by law. Taxes appropriated during the year were \$2,073,054 and \$492,152 for the Lincoln-Woodstock School District and Grafton County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes within ten months of the year end for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If property is not redeemed within a two year redemption period, the property is tax deeded to the Town.

The net 1994 receivables collected prior to March 1, 1995 and expected to be collected in the future have been recognized as tax revenue, which is not in accordance with generally accepted accounting principles. Town officials have decided that compliance with generally accepted accounting principles (GASB Interpretation 3), which would reduce undesignated fund balance from \$531,528 to (\$216,547), could make these financial statements misleading, due to the limited sixty day revenue recognition period after year end. This understatement might give the user of these financial statements a misleading impression about the Town's ability to meet its current or future obligations. Under existing State law, the Town will either receive full payment or acquire legal ownership of property in lieu of payment in 1997. Prior history indicates that substantially all overdue taxes are paid before this date.

Compensated Absences - The Town does not accrue vested accumulated unpaid vacation or sick leave as is required by generally accepted accounting principles, but provides for compensated absences on a "pay as you go" basis. Amounts of vested compensated absences are immaterial to these financial statements.

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1994

NOTE 2--STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deficit Fund Balances - As of December 31, 1994 the Pollard Road Water Main Capital Projects Fund was in a deficit position of (\$104,323). The Town intends to fund the deficit through transfers from other projects and other funds.

NOTE 3--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 1994, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. (NHMA-PLIT). The Town currently reports all of its risk management activities in its General Fund.

The NHMA-PLIT is a Trust organized to provide certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is classified as a "Risk Pool" in accordance with generally accepted accounting principles.

As a member of the NHMA-PLIT, the Town of Lincoln shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The program includes a Loss Fund from which is paid up to \$250,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

The Trust agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Generally accepted accounting principles require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 1994.

The Town is also a member of the New Hampshire Worker's Compensation Fund. The Compensation Fund was organized to provide statutory worker's compensation coverage and is self-sustaining through annual member premiums.

NOTE 4--CASH AND CASH EQUIVALENTS

The Town's cash management policy requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. Deposits are limited to demand deposits, money market accounts, certificates of deposit, and repurchase agreements in accordance with New Hampshire State law (RSA 41:29). Responsibility for the investments of the Trust Funds is with the Board of Trustees.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1994

At year end, the carrying amount of the Town's deposits was \$1,679,878 and the bank balance was \$1,637,903. Of the bank balance, \$200,000 was covered by federal depository insurance and \$1,437,903 was uninsured and uncollateralized.

The Town's cash equivalents are categorized to provide an indication of the level of risk assumed by the Town of Lincoln. Category 1 includes investments that are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Town's name.

	<u>Book Value</u>	<u>Market Value</u>
Repurchase agreements: Category 2	\$474,199	<u>\$474,199</u>
Book value of cash and deposits	1,679,878	
Total cash and cash equivalents	<u>\$2,154,077</u>	

Investments in the Deferred Compensation Agency Fund with a book and market value of \$21,940 are not investment securities and, as such, are not categorized by risk.

NOTE 5--DEFINED BENEFIT PENSION PLAN

The Town participates in the New Hampshire Retirement System (the System), a cost-sharing multiple-employer public employee retirement system. The System covers substantially all full-time employees of the State of New Hampshire and full-time employees of New Hampshire political subdivisions, including counties, municipalities, and school districts, whose governing body has elected to participate in the System. The payroll for Town employees covered by the System for the year ended December 31, 1994 was \$613,730; total payroll for the Town was \$785,916.

All Town full-time employees are eligible to participate in the System. The normal service retirement allowance is based on years of credited service and average final compensation (AFC). AFC is defined as the average of the three highest salary years. The System also provides death and disability benefits. Benefit provisions are established by the State legislature.

Covered public safety and general employees are required by State statute to contribute 9.3% and 5% of their salary, respectively. The Town is required to contribute at an actuarially determined rate computed as a percentage of covered payroll; the current rate is 3.45% and 2.80% of the covered payroll applicable to police officers and general employees, respectively. The contribution requirement for the year ended December 31, 1994 was \$60,151, which consisted of \$18,798 from the Town and \$41,353 from the employees. The State of New Hampshire contributes 35% of the employer cost for public safety officers (but not general employees). The Town has not elected early application of GASB Statement #24 in these financial statements. The Town's current-year contribution to the System represents less than 0.5% of the total current-year actuarially determined contributions requirements of all participating employers.

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1994

The pension benefit obligation presented as of June 30, 1994 is based on the June 30, 1993 actuarial valuation of the System projected to June 30, 1994. There were no changes in actuarial assumptions made during fiscal year 1994.

The "pension benefit obligation" is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to assist users (a) assess the System's funding status on a going-concern basis, (b) assess progress made in accumulating sufficient assets to pay benefits when due, and (c) make comparisons among public employee retirement systems and among employers. The System does not make separate measurements of assets and the benefit obligation for individual employers.

The June 30, 1994 comprehensive annual financial report of the System indicates that at June 30, 1994 the pension benefit obligation for the System as a whole, determined through an actuarial valuation performed as of that date, was \$1,954 million and that the System's net assets available for benefits on that date was \$1,898 million (valued at market). Ten-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the above referenced annual report of the System.

Deferred Compensation Plan

Certain Town employees participate in a separate deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits them to defer a portion of their salary which is not available to them until termination, retirement, death or unforeseen emergency. All amounts of compensation deferred under the plan and income attributable to those amounts remain the property of the Town until made available to covered employees. Participants rights are equal to general creditors of the Town. Plan assets are accounted for in the Deferred Compensation Agency Fund.

NOTE 6--DEBT

General obligation debt is a direct obligation of the Town, for which its full faith and credit is pledged, and is payable from taxes levied on all taxable property located within the Town.

Changes in Long-Term Debt - The following is a summary of debt transactions of the Town for the year ended December 31, 1994:

Debt Payable - January 1, 1994	\$5,119,479
Debt Retired	(239,763)
Debt Payable - December 31, 1994	<u>\$4,879,716</u>

General Long-Term Debt - Debt payable at December 31, 1994 consists of the following General Obligation issues:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1994

\$200,000 - 1983 Water serial Notes due in annual installments of \$10,000 through July 15, 1998; interest at 6.2% to 9.7%	\$40,000
\$250,000 - 1985 Water Project Bonds due in annual installments of \$15,000 through February 15, 2000; interest at 8.12% to 9.00%	90,000
\$573,000 - 1986 Capital Improvement Bonds due in annual installments of \$25,000 through July 15, 1996; interest 5.6% to 7.86%	50,000
\$600,000 - 1987 Sewage Treatment Facility Notes due in annual installments of \$40,000 through July 15, 2002; interest at 5.4% to 8.1%	320,000
\$275,000 - 1987 Incinerator Bonds due in annual installments of \$20,000 through January 15, 1998 decreasing to \$15,000 through January 15, 2003; interest at 5.9% to 8.1%	155,000
\$1,510,000 - 1988 Capital Improvement Bonds due in annual installments of \$75,000 through January 15, 2009; interest at 7.5% to 7.82%	1,125,000
\$3,180,800 - 1993 Water Treatment Bonds due in semi-annual installments of \$105,841, including interest at 5.0%, through October 9, 2020 decreasing to \$103,490 on April 9, 2021, \$20,755 on October 9, 2021, and \$20,099 on April 9, 2022	3,099,716
	<u>\$4,879,716</u>

Summary of Debt Service Requirements to Maturity - The annual requirements to amortize all debt outstanding as of December 31, 1994, including interest of \$3,394,894 are as follows:

<u>Year Ended</u> <u>December 31,</u>	<u>General Obligation</u> <u>Debt Payable</u>
1995	\$529,127
1996	515,231
1997	476,062
1998	463,760
1999	436,750
2000-2004	1,874,449
2005-2009	1,506,385
2010-2014	1,058,410
2015-2019	1,058,410
2020-2022	356,026
	<u>\$8,274,610</u>

The State of New Hampshire annually reimburses the Town for a portion of its sewer related debt service. During 1994, reimbursements by the State were \$33,327.

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1994

Authorized and Unissued Debt - Long-term debt authorized and unissued at December 31, 1994 is as follows:

<u>Purpose</u>	<u>Amount</u>
Sewer (1979)	\$70,000
Sewer Treatment Facility (1987)	700,000
Water System Construction (1991)	219,200
	<u>\$989,200</u>

NOTE 7--INTERFUND BALANCES

Interfund receivables/payables at December 31, 1994 were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$229,093	\$11,398
Capital Projects Funds:		
Sewer Tap Fee Fund	3,940	
Pollard Road Water Main Fund		104,323
Water System Construction Fund		100,001
Trust and Agency Funds:		
Expendable Trust Funds	3,500	24,769
Non-Expendable Trust Funds	3,958	
Total	<u>\$240,491</u>	<u>\$240,491</u>

NOTE 8--RESERVED FOR ENDOWMENTS

The principal amounts of all non-expendable trust funds are restricted in that only income earned may be expended. Principal and income balances at December 31, 1994 were as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	<u>\$17,608</u>	<u>\$1,708</u>	<u>\$19,316</u>

NOTE 9--DESIGNATED FUND BALANCE

General Fund

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of fund balance and are as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**

December 31, 1994

Ash Disposal and Facility Closure	\$60,000
Sewer System Rehabilitation	47,416
Professional Services - Recreation Department	5,000
Small Business Development Park	6,166
Site Assessment - White Water Plant	1,532
Water System Repairs - Boyle Street	6,767
	<u>\$126,881</u>

Expendable Trust Funds

Expendable Trust Funds at December 31, 1994, are as follows:

Water Tap Fee Fund - 1987	\$694,732
Revaluation - 1989	39,215
Fire Truck - 1989	30,964
Town Building - 1989	479,771
Public Works Vehicle - 1998	58,908
Recreation Building - 1990	62,381
Library Building - 1991	83,513
Road Construction - 1994	40,000
	<u>\$1,489,484</u>

NOTE 10--RESTATEMENT OF FUND BALANCE***General Fund***

At December 31, 1993 the General Fund had recognized revenue from the U.S. Department of Agriculture's Schools and Roads Grants. Subsequently State Officials determined that this revenue belonged to the Lincoln-Woodstock School District. January 1, 1994, General Fund balance has been restated to reflect this change as follows:

Fund Balance January 1, 1994 (as previously reported)	\$563,302
Amount of restatement due to change in revenue	(59,507)
Fund balance January 1, 1994 as restated	<u>\$503,795</u>

NOTE 11--MAJOR TAXPAYERS

The following are the five major taxpayers as they relate to the 1994 assessed property valuation of \$300,215,636:

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1994

<u>Taxpayer</u>	<u>1994 Property Valuation</u>	<u>Percentage of Total Valuation</u>
Loon Mountain Recreation Corp.	\$17,914,300	5.97%
Village of Loon Mountain	9,631,900	3.21%
Lincoln Mill Associates	6,415,800	2.14%
Lincoln Inn Associates	4,379,500	1.46%
Franconia Investment Associates	840,500	.28%

As of December 31, 1994, the Town has obtained tax deeds on certain properties from Village of Loon Mountain and Franconia Investment Associates. The Town has agreements to receive payment of overdue taxes, interest, and statutory fees.

NOTE 12--CONTINGENCIES

Federally Assisted Programs - The Town participates in several federally assisted programs. These programs are subject to audit under the Single Audit Act of 1984 and subsequent acceptance of that audit by various involved government agencies. No material adverse findings are anticipated.

NOTE 13--RELATED PARTY TRANSACTIONS

During 1994, the Town purchased materials and services from a company owned by a member of the Board of Selectmen. Total expenditures for the year were \$4,313.

NOTE 14--SUBSEQUENT EVENTS

On January 30, 1995 the Town borrowed a \$1,000,000 tax anticipation note, interest at 5.25%. The note matures July 28, 1995.

SCHEDULE 1
TOWN OF LINCOLN, NEW HAMPSHIRE
 Combining Balance Sheet – All Capital Projects Funds
 December 31, 1994

	Sewer Tap Fee Fund	Pollard Road Water Main Fund	Water System Construction Fund	Combining Total
ASSETS				
Cash and cash equivalents	\$71,552		\$66,767	\$138,319
Accounts receivable			320	320
Due from other governments			53,631	53,631
Due from other funds	3,940			3,940
Total Assets	<u>\$75,492</u>	<u>\$</u>	<u>\$120,718</u>	<u>\$196,210</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable			\$15,951	\$15,951
Retainage payable			4,766	4,766
Due to other funds		\$104,323	100,001	204,324
Total Liabilities		<u>104,323</u>	<u>120,718</u>	<u>225,041</u>
Fund Balances:				
Unreserved:				
Undesignated (Deficit)	<u>\$75,492</u>	<u>(104,323)</u>		<u>(28,831)</u>
Total Fund Balances	<u>75,492</u>	<u>(104,323)</u>		<u>(28,831)</u>
Total Liabilities and Fund Balances	<u>\$75,492</u>	<u>\$</u>	<u>\$120,718</u>	<u>\$196,210</u>

SCHEDULE 2
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 1994

	Sewer Tap Fee Fund	Pollard Road Water Main Fund	Water System Construction Fund	Combining Total
Revenues:				
Licenses and permits	\$50,310			\$50,310
Intergovernmental revenues			\$288,281	288,281
Miscellaneous revenues	1,412		4,658	6,070
Total Revenues	<u>51,722</u>		<u>292,939</u>	<u>344,661</u>
Expenditures:				
Capital outlay			472,260	472,260
Total Expenditures			<u>472,260</u>	<u>472,260</u>
Excess of Revenues Over (Under) Expenditures	<u>51,722</u>		<u>(179,321)</u>	<u>(127,599)</u>
Fund Balances (Deficit) January 1, 1994	<u>23,770</u>	<u>(\$104,323)</u>	<u>179,321</u>	<u>98,768</u>
Fund Balances (Deficit) December 31, 1994	<u>\$75,492</u>	<u>(\$104,323)</u>	<u>\$</u>	<u>(\$28,831)</u>

SCHEDULE 3
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet – All Trust and Agency Funds
December 31, 1994

	Expendable Trust Funds	Non- expendable Trust Funds	Deferred Compensation Agency Fund	Combining Total
ASSETS				
Cash and cash equivalents	\$1,510,753	\$15,358		\$1,526,111
Investments			\$21,940	21,940
Due from other funds	3,500	3,958		7,458
Total Assets	<u>\$1,514,253</u>	<u>\$19,316</u>	<u>\$21,940</u>	<u>\$1,555,509</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accrued expenses			\$21,940	\$21,940
Due to other funds	\$24,769			24,769
Total Liabilities	<u>24,769</u>		<u>21,940</u>	<u>46,709</u>
Fund Balances:				
Reserved for endowments		\$17,608		17,608
Unreserved:				
Designated	1,489,484			1,489,484
Undesignated		1,708		1,708
Total Fund Balances	<u>1,489,484</u>	<u>19,316</u>		<u>1,508,800</u>
Total Liabilities and Fund Balances	<u>\$1,514,253</u>	<u>\$19,316</u>	<u>\$21,940</u>	<u>\$1,555,509</u>

SCHEDULE 4

TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

All Expendable Trust Funds

For the Year Ended December 31, 1994

	Water Tap Fee Fund	Library Building	Town Building	Fire Truck and Truck Equipment	Revaluation	Public Works Vehicles	Recreation Building	Salt Storage Building	Road and Street Re- construction	Combining Total
Revenues:										
Licenses and permits	\$18,400									\$18,400
Miscellaneous revenues	24,986	\$1,171	\$12,726	\$662	\$1,024	\$1,494	\$1,530	\$107		43,700
Total Revenues	43,386	1,171	12,726	662	1,024	1,494	1,530	107		62,100
Expenditures:										
Capital outlay				5,888						5,888
Excess of Revenues Over (Under) Expenditures	43,386	1,171	12,726	(5,226)	1,024	1,494	1,530	107		56,212
Other Financing Sources (Uses):										
Operating transfers in		40,000	50,000	10,000	25,000	5,000	5,000	(5,107)	\$40,000	175,000
Operating transfers out	(194,850)									(199,957)
Total Other Financing Sources (Uses)	(194,850)	40,000	50,000	10,000	25,000	5,000	5,000	(5,107)	40,000	(24,957)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(151,464)	41,171	62,726	4,774	26,024	6,494	6,530	(5,000)	40,000	31,255
Fund Balances -- January 1, 1994	846,196	42,342	417,045	26,190	13,191	52,414	55,851	5,000		1,458,229
Fund Balances -- December 31, 1994	\$694,732	\$83,513	\$479,771	\$30,964	\$39,215	\$58,908	\$62,381	\$	\$40,000	\$1,489,484

SCHEDULE 5
TOWN OF LINCOLN, NEW HAMPSHIRE
Schedule of Revenues and Other Financing Sources
Budget and Actual – General Fund
For the Year Ended December 31, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Taxes:			
Property taxes	\$1,735,566	\$1,902,119	\$166,553
Yield taxes	1,700	1,756	56
Interest and penalties	125,000	126,557	1,557
Total Taxes	<u>1,862,266</u>	<u>2,030,432</u>	<u>168,166</u>
Licenses and Permits:			
Motor vehicle permit fees	125,000	156,752	31,752
Other permits and fees	28,275	16,031	(12,244)
Total Licenses and Permits	<u>153,275</u>	<u>172,783</u>	<u>19,508</u>
Intergovernmental Revenues:			
State shared revenues	122,291	122,291	
Highway block grant	16,791	16,791	
State and federal forest land	76,000	9,122	(66,878)
State Aid water pollution	33,327	33,327	
Road toll refund		1,902	1,902
Railroad tax	3,500	2,622	(878)
National forest patrol		1,162	1,162
Police grants		2,113	2,113
Total Intergovernmental Revenues	<u>251,909</u>	<u>189,330</u>	<u>(62,579)</u>
Charges for Service:			
Income from departments	<u>396,010</u>	<u>263,227</u>	<u>(132,783)</u>
Miscellaneous Revenues:			
Interest on deposits	10,000	28,666	18,666
Sale of town property	3,600	84,383	80,783
Miscellaneous		26,499	26,499
Total Miscellaneous Revenues	<u>13,600</u>	<u>139,548</u>	<u>125,948</u>
Total Revenues	<u>2,677,060</u>	<u>2,795,320</u>	<u>118,260</u>
OTHER FINANCING SOURCES:			
Operating Transfers In:			
Capital Reserve Funds	33,460	199,957	166,497
Total Other Financing Sources	<u>33,460</u>	<u>199,957</u>	<u>166,497</u>
Total Revenues and Other Financing Sources	<u>\$2,710,520</u>	<u>\$2,995,277</u>	<u>\$284,757</u>

SCHEDULE 6
TOWN OF LINCOLN, NEW HAMPSHIRE
Schedule of Expenditures and Other Financing Uses
Budget and Actual – General Fund
For the Year Ended December 31, 1994

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXPENDITURES:			
Current:			
General Government:			
Executive	\$156,687	\$139,690	\$16,997
Election, registration vital statistics	1,375	1,589	(214)
Legal expenses	20,000	15,591	4,409
Personnel administration	212,950	268,408	(55,458)
Planning and zoning	40,743	32,712	8,031
General government buildings	19,925	18,487	1,438
Cemeteries	7,918	6,515	1,403
Insurance	117,192	56,542	60,650
Contingency	75,000		75,000
Total General Government	<u>651,790</u>	<u>539,534</u>	<u>112,256</u>
Public Safety:			
Police	425,936	445,489	(19,553)
Fire	30,238	24,261	5,977
Emergency management	2,300	1,021	1,279
Total Public Safety	<u>458,474</u>	<u>470,771</u>	<u>(12,297)</u>
Highways and Streets:			
Highways and streets	170,348	138,415	31,933
Street lights	39,600	37,567	2,033
Total Highways and Streets	<u>209,948</u>	<u>175,982</u>	<u>33,966</u>
Sanitation:			
Solid waste disposal	218,716	255,286	(36,570)
Sewage collection and disposal	159,366	148,937	10,429
Total Sanitation	<u>378,082</u>	<u>404,223</u>	<u>(26,141)</u>
Water Distribution and Treatment	<u>189,355</u>	<u>164,350</u>	<u>25,005</u>
Health:			
Pest control	2,750	2,920	(170)
Health agencies and hospitals	51,729	46,581	5,148
Total Health	<u>54,479</u>	<u>49,501</u>	<u>4,978</u>
Welfare:			
General assistance	30,000	20,040	9,960
Total Welfare	<u>30,000</u>	<u>20,040</u>	<u>9,960</u>
Culture and Recreation:			
Parks and recreation	75,904	70,873	5,031
Library	30,486	30,486	
Patriotic purposes	3,825	3,677	148
Total Culture and Recreation	<u>110,215</u>	<u>105,036</u>	<u>5,179</u>

SCHEDULE 6
TOWN OF LINCOLN, NEW HAMPSHIRE
 Schedule of Expenditures and Other Financing Uses
 Budget and Actual – General Fund (Continued)
 For the Year Ended December 31, 1994

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
Debt Service:			
Principal of debt	239,633	239,763	(130)
Interest on long-term	303,614	302,821	793
Interest on temporary debt	40,000	35,062	4,938
Total Debt Service	583,247	577,646	5,601
Capital Outlay:			
New vehicles	19,000	9,844	9,156
Pollard road drainage study	23,000	24,138	(1,138)
Sewer system rehabilitation – phase 1	7,041	7,041	
Radio – communication center	701	701	
Water system repairs	30,017	30,017	
Salt storage Building	15,000	14,455	545
Memorial Park	9,817	9,817	
Snowmaking – Kank recreation area	22,444	22,444	
Sewer system rehabilitation – phase 2	140	140	
Small development park	1,625	1,625	
Town building & engineering	1,500	1,500	
Site assessment (White Water)	18,468	18,468	
Infiltration/inflow analysis	10,159	10,159	
Corrosion control	8,231	8,231	
Total Capital Outlay	167,143	158,580	8,563
Total Expenditures	2,832,733	2,665,663	167,070
Other Financing Uses:			
Transfer to Capital Reserve Funds	175,000	175,000	
Total Other Financing Uses	175,000	175,000	
Total Expenditures and Other Financing Uses	\$3,007,733	\$2,840,663	\$167,070

Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

To the Board of Selectmen
Town of Lincoln, New Hampshire

We have audited the general purpose financial statements of the Town of Lincoln, New Hampshire as of and for the year ended December 31, 1994, and have issued our report thereon dated April 18, 1995. These general purpose financial statements are the responsibility of the Town of Lincoln, New Hampshire's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Town of Lincoln, New Hampshire taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Vachon, Clukay & Co., PC

April 18, 1995

Schedule I
TOWN OF LINCOLN, NEW HAMPSHIRE
 Schedule of Federal Financial Assistance
 For the Year Ended December 31, 1994

Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number	Federal Catalogue Number	Balance January 1, 1994	Revenues		Expenditures	Balance December 31, 1994
			Federal	Local		
DEPARTMENT OF AGRICULTURE Passed Through Farmers Home Administration Water and Waste Disposal for Rural Communities	10.418	\$179,321	\$288,281	\$4,658	\$472,260	
DEPARTMENT OF TRANSPORTATION Passed Through New Hampshire Office of the Governor - Highway Safety Agency State And Community Highway Safety Program #308-94B-042 #308-94B-057 Total Department of Transportation	20.600		934 600 1,534		934 600 1,534	
DEPARTMENT OF JUSTICE Passed Through New Hampshire Department Department of Health and Human Services - Division of Children and Youth Services Juvenile Justice and Delinquency Prevention - Allocation to States #92-JJ-004 Total Federal Assistance	16.540		579		579	
		\$179,321	\$290,394	\$4,658	\$474,373	

See notes to schedule of federal financial assistance

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
December 31, 1994

NOTE 1--BASIS OF ACCOUNTING

The Schedule of Federal Financial Assistance is prepared on the modified accrual basis of accounting. The modified accrual basis of accounting is more fully described in Note 1 to the General Purpose Financial Statements.

NOTE 2--RELATIONSHIP OF SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE TO GENERAL PURPOSE FINANCIAL STATEMENTS

Revenues - Federal Financial Assistance revenues are reported in the General Purpose Financial Statements as intergovernmental revenues in the General and Capital Projects Funds.

Expenditures - Expenditures of Federal Financial Assistance are reported in the General Purpose Financial Statements as follows:

General Fund:	
Public Safety	\$2,113
Capital Project Fund:	
Water System Construction Fund	288,281
	<u>\$290,394</u>

Town of Lincoln
1995 Welfare Statistics

	1994	1995
Total Cases	27	26
Total Persons Assisted	54	53
Single Persons	14	14
Families	14	12
Cases Due to Medical Reasons	3	8
Mothers Awaiting AFDC	0	0
Burial Assistance	1	1
Assistance Most Frequently Requested	Rent	Rent
Average Monthly Rent	\$360	\$301
Food Vouchers Issued	22	43
Enrolled in Work Program	2	9
Cases Sanctioned	0	0
Homeless Persons Assisted	0	1

12/29/95

Births Registered in the Town of Lincoln, NH for the Year Ending December 31, 1995

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
January 16	Manchester	Jennifer Marguerite Wenger	Peter Douglas Wenger	Tracy Ann Dwyer
May 23	Littleton	Seth Michael Beaumier	David Paul Beaumier Sr	Julie Lynn Landon
June 13	Littleton	Katharine Alita Houde	Mark Daniel Houde	Paula Jean Boyle
July 15	Plymouth	Jodie Ann Clark	Thomas Scott Clark	Diane Anita Pitre
July 30	Littleton	Arnold Kent Ham	Jonathan Alan Ham	Tamra Ann Klepser
August 17	Littleton	Tucker John Gilman	John Laurence Gilman	Julie Kathleen Beaudin
September 09	Plymouth	Morgan Canning Legare	Robert Ende Legare	Michelle Deyoung Steel
September 11	Littleton	Kendra Louise Waldo	Channing Roy Waldo	Nan Louise Aldrich
October 28	Plymouth	Bailey Edward Clermont	Jeffrey Scott Clermont	Denise Elaine Gilbert
October 08	Laconia	Max Robert Dovholuk	Lennie Dovholuk	Nicola Anne Gunning

Marriages Registered in the Town of Lincoln, NH for the Year Ending December 31, 1995

Date of Marriage	Name and Surname of Groom and Bride	Residence of Each at Time of Marriage
January 21	Scott G. Davidson Lisa Marie Uber	Holbrook, Massachusetts Holbrook, Massachusetts
January 21	Craig N. Crossley Bethanne Higgins	East Taunton, Massachusetts East Taunton, Massachusetts
January 23	Scott Evan Chambers Kimberly A. Pezzone	Walpole, Massachusetts Walpole, Massachusetts
March 10	Peter Nicholson Bowen Jr. Patricia Marie Sullivan	Attleboro, Massachesetts Attleboro, Massachusetts
March 17	Phillip J. Dann Kathleen a. Eagan	Fall River, Massachusetts Somerset, Massachusetts
April 08	Michael Andrew Costa Karen Marie Towle	Lincoln, New Hampshire Lincoln, New Hampshire
April 22	Michael Roger Harrington Holly Lynn Hiltz	Lincoln, New Hampshire Lincoln, New Hampshire
April 26	William Kent Brandi Christine Lee Mulroy	Lincoln, New Hampshire Lincoln, New Hampshire
April 29	Norman Taylor Blanchard Kathleen Logue	Ewing Township, New Jersey Roslindale, Massachusetts
April 30	Mark Neal Barnes Laurel N. Kuplin	Lincoln, New Hampshire Woodstock, New Hampshire

Marriages Registered in the Town of Lincoln, NH for the Year Ending December 31, 1995

April 29	Samuel Quentin Boyle Jill-Anne Weeden	Lincoln, New Hampshire Lincoln, New Hampshire
May 08	Adrien R. Mayer Marie Anne C. Bibeault	North Smithfield, Rhode Island Woonsocket, Rhode Island
May 20	Joseph F. Sullivan Jr. Anne Boulet	Portland, Maine Portland, Maine
May 31	Lionel Colin Robbins Carol Mary Dumont	Sittingbourne, England Lincoln, New Hampshire
June 03	Jeffrey Scott Clermont Denise Elaine Gilbert	Woodstock, New Hampshire Lincoln, New Hampshire
June 03	John William Medeiros Mary K. Giglio	Brighton, Massachusetts Brighton, Massachusetts
June 03	Mark A. Fortin Wendy Chris Fifer	Lincoln, New Hampshire Lincoln, New Hampshire
June 10	Steven Scott Palmer Pamela Lynde Labrie	Lincoln, New Hampshire Lincoln, New Hampshire
June 24	Stephen Joseph Clermont Kim Margaret Sattler	Atlanta, Georgia Marietta, Georgia
June 24	William Benjamin Preble Stefanie Lynn Bukowski	Lincoln, New Hampshire Lincoln, New Hampshire

Marriages Registered in the Town of Lincoln, NH for the Year Ending December 31, 1995

June 26	David E. Perkins Virginia M. Burhoe	Lincoln, New Hampshire Lincoln, New Hampshire
July 08	Ralph A. Matthews Sandra A. Marcotti	Wilmington, Massachusetts Wilmington, Massachusetts
July 08	Jonathan M. Rathbun Karen M. Hodge	Lakeville, Massachusetts Lakeville, Massachusetts
August 13	Normand Emile Houde Betty Ann Simpson	Lincoln, New Hampshire Lincoln, New Hampshire
August 20	William Fletcher Ivey Kalene Helen Hart Roberts	Lincoln, New Hampshire Lincoln, New Hampshire
August 25	Thomas Patrick Farrell Jennifer Ellen Austin	Brookline, Massachusetts Weymouth, Massachusetts
September 02	John Christoph Grodewald Jr. Betty Lynn Morgan	Brewer, Maine Brewer, Maine
September 05	Wayne B. Henshaw Eileen F. Delang	Lakeville, Massachusetts Lakeville, Massachusetts
September 09	Michael William Tamulonis Jessica Lynn Beaudry	Lincoln, New Hampshire Lincoln, New Hampshire

Marriages Registered in the Town of Lincoln, NH for the Year Ending December 31, 1995

September 13	Carl Eric Gardner Reed Alison Sciuto	Centerville, Massachusetts Centerville, Massachusetts
September 23	Christopher Scott Dyer Carrie Jeanne Anderson	Mansfield Center, Connecticut Norwich, Connecticut
September 30	Clifford Arthur Pappas Nancy A. Acorace	Lincoln, New Hampshire Lincoln, New Hampshire
October 07	Phillip Frank Thomas II Jina Anne Delpapa	Dracut, Massachusetts Dracut, Massachusetts
October 14	Robert E. Kenney Aimee Jean Loranger	Lincoln, New Hampshire Lincoln, New Hampshire
October 15	Christopher John Welch Joanne M. Labranche	Lincoln, New Hampshire Lincoln, New Hampshire
October 28	Leo F. Burgess Jr. Jeanne R. Belanger	Worcester, Massachusetts Worcester, Massachusetts
November 04	Alan Jesse Avery Brenda Lynn Eller	Lincoln, New Hampshire Lincoln, New Hampshire
December 30	Thomas Georges Smith Laura Eileen Deblois	Lincoln, New Hampshire Lincoln, New Hampshire
December 30	Pete Thomas Koch Ellen Virginia Frieman	North Babylon, New York North Babylon, New York

Deaths Registered in the Town of Lincoln, NH for the Year Ending December 31, 1995

Date of Death	Place of Death	Name and Surname of the Deceased	Name of Father	Maiden Name of Mother
February 05	Lincoln	Thomas Arthur McGee	William C. McGee Jr.	Helen M. Blanchard
April 01	Littleton	John Yeatropoulos	George Yeatropoulos	Sophia Nourcas
April 15	Littleton	Ada E. Gately	Joseph Cogan	Ada Keating
May 03	Littleton	Earl Edward Rannacher	Rudolf Rannacher	Elizabeth Grono
May 09	Littleton	Dennis Alan Perkins	David E. Perkins	Virginia Burtoe
May 31	Lincoln	Yvette Dube	Edmond Boisvert	Hermine Marchand
June 03	Lincoln	Balch Dovholuk	Archie Dovholuk	Feodosia Premak
July 06	Lincoln	James H. Lambregtse	Henry E. Lambregtse	Lillian Anderson

